



Richmond Municipality

umasipala wase - Richmond

57 Shepstone Street
Private Bag 1028
Richmond (KZN)
3780

Telephone/Ucingo: 033 212 2155
Fax/Isikhahlamezi: 033 212 2102
Fax to Email: 086 529 8724
Email: sibusiso.sithole@richmond.gov.za
Website: www.richmond.gov.za

All correspondence to be addressed to the Municipal Manager
Qondisa Yonke imininingwane kuMeneja kwaMasipala

Our Ref: File 1/7/2017/18/SDM/SM/HO

Enquiries: Ms H Osman

31 MAY 2018

**The Director
NATIONAL TREASURY
PRIVATE BAG X115
PRETORIA
0001**

Dear Sir,

RICHMOND MUNICIPALITY : KZN 227 : BUDGET 2018/2019

Richmond Municipality's 2017/2018 Budget was approved at the council meeting of 31 May 2018.

Attached please find copies of the following documents for your attention:

- a) Council resolution approving the final 2018/2019 budget;
- b) 2018/2019 Budget,
- c) Certification that the adopted budget for 2018/2019 is correctly captured and locked on the municipality's financial management system; and
- d) 2018/2019 Integrated Development Plan

A copy of the approved Service Delivery and Budget Implementation Plan will be forwarded upon approval by the Mayor. Electronic copies of the various budget related documents will also be emailed.

Yours faithfully

**MS A B MNIKATHI
MUNICIPAL MANAGER**

**CC: PROVINCIAL TREASURY
PER HAND DELIVERY**



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Qondiso Youke imininingwane kuManga kwiMasipala

06 JUNE 2018

EXTRACT FROM THE MINUTES OF THE RICHMOND MUNICIPALITY COUNCIL MEETING HELD ON 31 MAY 2018

13. BUDGET 2018/2019

The council at its meeting held on 31 May 2018 considered the above matter. It was moved for acceptance by Councillor J.Jill, seconded by Councillor R.B.Shange.

RESOLVED

Council adopts the 2018 / 2019 Annual Budget with the following resolutions:-

1. The Council of Richmond Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
 - 1.1. The annual budget of the municipality for the financial year 2018/19 and the multi-year and single-year capital appropriations as set out in the following tables:
 - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table A2;
 - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3;
 - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table A4; and
 - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table A5.
 - 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - 1.2.1. Budgeted Financial Position as contained in Table A6;
 - 1.2.2. Budgeted Cash Flows as contained in Table A7;

- 1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table A8;
- 1.2.4. Asset management as contained in Table A9; and
- 1.2.5. Basic service delivery measurement as contained in Table A10.

2. The Council of Richmond Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2018:

- 2.1. the tariffs for property rates – as set out in Annexure A1,
- 2.2 the tariffs for solid waste services – as set out in Annexure A3

3. The Council of Richmond Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2018 the tariffs for other services, as set out in Annexures A1 to A5 respectively.

4. To give proper effect to the municipality's annual budget, the Council of Richmond Municipality approves:

4.1. That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.

5. That in terms of section 24(2)(iii) of the Municipal Finance Management Act, 56 of 2003, the measurable performance objectives for capital and operating expenditure by vote for each year of the medium term revenue and expenditure framework as set out in Supporting Table SA7 are approved.

6. That in terms of section 24(2)(iv) of the Municipal Finance Management Act, 56 of 2003, the amendments to the integrated development plan as set out in Budget Chapter 17 are approved.

7. That in terms of section 24(2)(v) of the Municipal Finance Management Act, 56 of 2003, the budget related policies, including any amendments are approved for the budget year 2018/19.

8. That in terms of sections 22(2)(b) of the Municipal Finance Management Act read together with section 23(3) of the Municipal Budget and Reporting Regulations, council approves an application to National Treasury for the roll-over of any unspent balances (if applicable) of the 2017/2018 Financial Management Grant, Municipal Systems Improvement Grant and Municipal Infrastructure Grant (MIG).

(NB: All unspent 2017/2018 funds are committed)

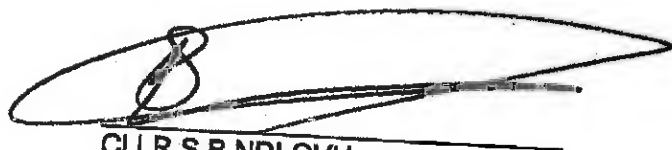
9. The Council notes the Service Delivery and Budget Implementation Plan (SDBIP) with the budget for subsequent approval by the mayor.

10. Council notes the Circular in respect to the Cost containment measures for Richmond Municipality

11. The Service standards document is noted by council

12. That the Accounting Officer make public the annual budget and related documents.

Certified as true extract of the minutes.

A handwritten signature in black ink, consisting of a large, stylized 'S' followed by a horizontal line.

CLLR S.B.NDLOVU
THE HONOURABLE SPEAKER

ANNUAL BUDGET OF RICHMOND MUNICIPALITY



2018/2019 TO 2020/2021 MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

Copies of this document can be viewed:

- In the foyers of all municipal buildings
- All public libraries within the municipality
- www.richmond.gov.za

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Abbreviations and Acronyms

ASGISA	Accelerated and Shared Growth Initiative
BPC	Budget Planning Committee
CFO	Chief Financial Officer
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GRAP	General Recognised Accounting Practice
HR	Human Resources
IDP	Integrated Development Strategy
IT	Information Technology
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
LED	Local Economic Development
mSCOA	Municipal Standard Chart of Accounts
MFMA	Municipal Financial Management Act
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MSCOA	Municipal Standard Chart of Accounts
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
OHS	Occupational Health and Safety
PBO	Public Benefit Organisations
PMS	Performance Management System
PPE	Property Plant and Equipment
SALGA	South African Local Government Association
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises

Part 1 – Annual Budget

1.1 Mayor's Report

I have pleasure in presenting the Final Draft Budget Report for 2018/2019, in terms of Section 24(21) of the MFMA, Act 56 of 2003.

VISION

"Richmond Municipality will be a competitive friendly and safe environment to work, do business and live in, offering a better life and access to quality service delivery to its employees, people and stakeholders by 2021"

MISSION

"Richmond Municipality will improve the livelihood of its clients by continuously improving the delivery of Municipal services through innovation, stakeholders' relations, Good Governance and ensuring operational excellence"

As has become the norm in terms of existing regulations, councillors and officials have undertaken the rigorous process of public participation with regards to the IDP review and ensured that prioritisation has taken place, involving the Ward Committees and the community. We are however faced with the continuous challenge of utilising scarce resources to maintain and lift our ability to continue to ensure that service delivery remains a priority to uplift the living conditions of our people.

In the 2017 Medium Term Budget Policy Statement the Minister of Finance stated that, improving the country's economic growth in the period ahead remains the biggest challenge. This undoubtedly echoes the sentiments expressed in the previous year's annual budget circular, that the South African economic outlook is bleak.

S&P Global ratings has raised South Africa's GDP growth forecast for 2018 from one percent to two percent but warned that it is still not enough to decrease the high unemployment rate.

Government has a plan for a stronger economy and a budget that can grow and deliver to its citizens over the long term. The pace of economic growth is however too slow to address unemployment and poverty. Slow growth means that the municipality will have less revenue.

As communicated by the Finance minister, South Africa's political economy is at a cross roads. In Short, that means it can't continue being business as usual. Some serious structural changes are called for to generate a higher growth rate but equally it calls for a change in direction.

In summary, the country's tax collection targets have been met and this means that the fiscus has less funds available to allocate across the various spheres of government. Unfortunately, a similar decline cannot be measured in expenditure and this means that deficit is growing.

The process of balancing the budget has been a difficult one as we had to grapple with the challenge of scarce income as opposed to increased needs.

Herein lies the challenge and test that we should be both innovative and disciplined in our approach so as not to drift from the path that has always been set for ourselves in producing a people-orientated and people-centred Budget that provides hope and fulfils the needs of all our community.

The municipality is committed to implementing its plan for boosting economic growth, working together with business, labour and all citizens.

Initiatives include:-

- Improving support for small businesses,
- Increase electricity supply,
- Revised rules for government procurement to increase business opportunities for black people and women,
- Employment through the Expanded Public Works Programme,
- Improving service delivery Infrastructure

Citizens can help by holding their Councillors accountable and calling out corruption, waste of public resources and maladministration.

Cabinet resolved that all spheres of government, including municipalities must implement measures to contain operational costs and eliminate all non-essential expenditure.

In our public participation processes, we find the wish-list of residents is sometimes extravagant in the extreme and fruitless in our efforts to improve the lives of our people. Whilst these interactions are largely invigorating and interesting, we have to muster the courage to place practicality above the high hopes of people. Projects have to be within the ambit of our IDP and National Development Plan and not for cosmetic beauty.

As is our practice, we have used the IDP to inform our Budget and also consider the priorities whilst shaving off the trimmings. That simply means belt-tightening and casting aside the temptation to waste and misuse funding from the public purse.

We still have some way to go to successfully reduce our expenditure on employees. Our target is to reach an expenditure of around 35% in the near future. In this financial year we propose to spend around R26 million on the Capital Budget with around R17.2 million funded from the MIG grant.

Our priorities remain service delivery with Safety and Security also a high priority.

As a collective of officials and councillors, we remain and will continue to be committed to serving our constituents with pride and joy in the spirit of togetherness.

I would like to express my sincere thanks and appreciation to the officials, councillors, ward committee and residents of Richmond for their unwavering support.

A handwritten signature in black ink, appearing to read 'S J Mchunu', is written over a horizontal line.

CLLR S J MCHUNU
HONOURABLE MAYOR

1.2 Council Resolutions

On **31 May 2018** the Council of Richmond Municipality met in the Council Chamber to consider the Final draft annual budget of the municipality for the financial year 2018/19. The Council approved and adopted the following resolutions:

1. The Council of Richmond Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

1.1. The annual budget of the municipality for the financial year 2018/19 and the multi-year and single-year capital appropriations as set out in the following tables:

1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table A2;

1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3;

1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table A4; and

1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table A5.

1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:

1.2.1. Budgeted Financial Position as contained in Table A6;

1.2.2. Budgeted Cash Flows as contained in Table A7;

1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table A8;

1.2.4. Asset management as contained in Table A9; and

1.2.5. Basic service delivery measurement as contained in Table A10.

2.1 The Council of Richmond Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2018:

2.1.1 the tariffs for property rates – as set out in Annexure A1,

2.1.2 the tariffs for solid waste services – as set out in Annexure A3

2.2 The Council of Richmond Municipality, acting in terms of Section 14 of the Local Government Municipal Property Rates Act, 2004 (Act no. 6 of 2004), resolved to levy rates on properties reflected in the schedule below with effect from 1 July 2018:-

Category	Proposed Tariff (from 1 July 2018)
	c
RESIDENTIAL	0.0072645
BUSINESS, COMMERCIAL AND INDUSTRIAL	0.0146662
VACANT LAND	0.0231011
AGRICULTURAL	0.0018161
PUBLIC SERVICE PURPOSES	0.0164789
PUBLIC SERVICE INFRASTRUCTURE	0.0018161
PUBLIC BENEFIT ORGANISATION	0.0018161
UNAUTHORISED USE	0.0244871
OTHER	0.0047851

3. The Council of Richmond Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2018 the tariffs for other services, as set out in Annexure A1 to A5 respectively.

4. To give proper effect to the municipality's annual budget, the Council of Richmond Municipality approves:

4.1. That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.

5. That in terms of section 24(2)(iii) of the Municipal Finance Management Act, 56 of 2003, the measurable performance objectives for capital and operating expenditure by vote for each year of the medium term revenue and expenditure framework as set out in Supporting Table SA7 are approved.

6. That in terms of section 24(2)(iv) of the Municipal Finance Management Act, 56 of 2003, the amendments to the integrated development plan as set out in Budget Chapter 17 are approved.

7. That in terms of section 24(2)(v) of the Municipal Finance Management Act, 56 of 2003, the budget related policies, including any amendments are approved for the budget year 2017/18.

8. That in terms of sections 22(2)(b) of the Municipal Finance Management Act read together with section 23(3) of the Municipal Budget and Reporting Regulations, council approves an application to National Treasury for the roll-over of any unspent balances (if applicable) of the 2017/2018 Financial Management Grant and Municipal Infrastructure Grant (MIG).

(NB: All unspent 2017/2018 funds are committed)

9. Council notes the Service Delivery and Budget Implementation Plan (SDBIP) with the budget for subsequent approval by the mayor.

10. Council notes the Circular in respect to the Cost containment measures for Richmond Municipality
11. The Service standards document is noted by council
12. Council adopts the organogram in terms of Section 66(a) of the Municipal Systems Act.

1.3 Executive Summary

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and „nice to have“ items.

It is about sticking to our plans despite challenging circumstances. The municipality's aim is to eliminate wasteful spending and reduce it on non-critical items so as to sustain service delivery and maintain strong public finances.

The Municipality will embark on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers by implementing the debt collection and credit control policy as well as the implementation of the approved revenue enhancement strategy.

National Treasury's MFMA Circular No. 51,54, 55,57,58,59,66,67,70,72, 74, 75,78,79,82,85, 86, 89, 90 and 91 were used to guide the compilation of the 2017/18 MTREF.

The main challenges experienced during the compilation of the 2018/19 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- Aging and poorly maintained roads and other infrastructure assets;
- The need to reprioritise projects and expenditure within the existing resource envelope given the available sources of funding;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies which makes it difficult to maintain the salaries budget within the acceptable norm as a percentage of the total operating budget; and
- Affordability of capital projects – original allocations had to be reduced and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2018/19 MTREF process.

The following budget principles and guidelines directly informed the compilation of the 2018/19 MTREF:

- The 2017/18 Adjustments Budget priorities and targets;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;

- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act; and
- Local Government budget and Financial reforms: Regulation of a "Standard Chart of Accounts" (SCOA) for local government.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2018/19 Medium-term Revenue and Expenditure Framework:

Table 1: Consolidated Overview of the 2018/19 MTREF

R thousand	Adjustment Budget 2017/18	Budget Year 2018/19	Budget Year+1 2019/20	Budget Year+2 2020/21
Total Operating Revenue	97 747	103 545	103 686	111 351
Total Operating Expenditure	119 402	124 460	126 494	134 084
Surplus / (Deficit) for the year	-21 655	-20 914	-22 807	-22 733
Total Capital Expenditure	22 679	25 389	17 520	18 290

Total operating revenue has increased by 5 per cent or R4, 9 million for the 2018/19 financial year when compared to the 2017/18 Adjustments Budget. For the two outer years, operational revenue will increase by 1. 5 and 9 per cent respectively, equating to a total revenue growth of R9, 2 million over the MTREF when compared to the 2017/18 financial year.

Total operating expenditure for the 2018/19 financial year has been appropriated at R124, 4 million and translates into a budgeted deficit of R21, 7 million. When compared to the 2017/18 Adjustments Budget, operational expenditure has increased by, 6 per cent in the 2018/19 budget and increased by 6,6 and 13 per cent for each of the respective outer years of the MTREF. The operating deficit for the two outer years increases to R23.6 million in 2019/2020 and R23.6 million in 2020/2021.

The capital budget of R 25 million for 2018/19 is 11 per cent more when compared to the 2017/18 Adjustment Budget. The increase is due to council attending to various roads projects identified by the community. The capital programme decreases to R 17.5 million in the 2019/20 financial year and increases to R18.2 million in the 2020/2021 financial year. A substantial portion of the capital budget will be funded from government grants (MIG). The balance will be funded from internally generated funds.

1.4 Operating Revenue Framework

The municipality's revenue strategy is built around the following key components;

- National Treasury's guidelines and macroeconomic policy;
- Efficient revenue management which aims to ensure a 80% percent annual collection rate for rates and other service charges;
- The municipality's Property Rates Policy approved in terms of the Municipal Property rates Act, 2004 (Act 6 of 2004)(MPRA);
- Increase ability to extend new services and recovers costs;
- The municipality's Indigent Policy and rendering of Free Basic Services;
- The Tariff Policy of the municipality;

Management have further adopted a conservative approach when projecting revenue and cash receipts. Council has also carefully considered the affordability of tariff increases, especially as it relates to domestic consumers whilst considering the level of service versus the associated cost. Particular attention was paid to managing revenue effectively and evaluating all spending decisions.

Table 2: The following table is a summary of the 2018/19 MTREF (classified by main revenue source):

<u>Description</u>	<u>Current Year 2017/18</u>	<u>2018/19 Medium Term Revenue & Expenditure Framework</u>		
	<u>Adjusted Budget</u>	<u>Budget Year 2018/19</u>	<u>Budget Year +1 2019/20</u>	<u>Budget Year +2 2020/21</u>
<u>R thousand</u>				
<u>Revenue By Source</u>				
Property rates	15,040,008	16 040 000	15,942,408	16,898,951
Service charges - refuse revenue	1,070,004	1,136,000	1,204,160	1,276,410
Rental of facilities and equipment	3,345,708	940 000	984 000	1 043 000
Interest earned - external investments	3,079,996	3,040,000	3,224,200	3,416,452
Interest earned - outstanding debtors	69,996	30,000	32,100	34,326
Fines, penalties and forfeits	1,255,000	1,290,000	1,367,300	1,449,118
Licences and permits	896,752	710,000	329,400	348,564
Transfers and subsidies	72,553,000	80,006,450	80,231,100	86,490,650
Other revenue	436,992	352,000	373,120	396,507
Gains on disposal of PPE	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	97,747,456	103,545,558	103,686,774	111,351,543

Table 3: Percentage growth in revenue by main revenue source

<u>Description</u>	<u>Adjusted Budget 2017/18</u>	<u>%</u>	<u>Budget Year 2018/19</u>	<u>%</u>
<u>Revenue By Source</u>				
Property rates	15,040,008	15%	16,040,008	16%
Service charges - refuse revenue	1,070,004	1%	1,136,000	1%
Rental of facilities and equipment	3,345,708	3%	940 000	1%
Interest earned - external investments	3,079,996	3%	3,040,000	3%
Interest earned - outstanding debtors	69,996	0%	30,000	0%
Fines, penalties and forfeits	1,255,000	1%	1,290,000	1%
Licences and permits	896,752	1%	710,000	1%
Transfers and subsidies	72,553,000	74%	80,006,450	77%
Other revenue	436,992	0%	352,000	0%
Gains on disposal of PPE	-		-	
Total Revenue (excluding capital transfers and contributions)	<u>97,747,456</u>		<u>103 545 558</u>	

In line with the formats prescribed by the Municipal Budget and Reporting regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus / deficit.

Revenue generated from rates and service charges forms 16 per cent of the revenue basket of the municipality. Operating grants and transfers totals R 80,0 million.

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the municipality. National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. The municipality has provisionally increased certain rate categories and domestic refuse charges by 6% and all other service charges by 6%.

1.4.1 Property Rates

In accordance with Section 32 (1) of the Municipal Property rates Act No. 6 of 2004, the municipality had compiled a new valuation roll effective 1 July 2017. 2018/2019 Would be the second year of implementation of the new valuation roll.

Property rates contribute towards covering the costs of the provision of general services. National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the MPRA, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties to be 0,25:1. The implementation of these regulations was done in the previous budget process and the Property Rates Policy of the municipality has been amended accordingly.

The tariffs have not been increased for certain categories and increased by 6 per cent in other categories.

The Property Rates Policy has been amended in order to implement the provisions of Section 93A of the Municipal Property Rates Amendment Act, 2014 (MPRA) on Transitional arrangement: Public Service Infrastructure; which states: -

- *(1) The prohibition on the levying of rates on public service infrastructure referred to in section 17(1)(a)(A) must be phased in over a period of five municipal financial years, with effect from the date of commencement of this Act.*
- *(2) The rates levied on property referred to in subsection (1) must-*
 - (a) In the first year, be no more than 80 per cent of the rate for that year otherwise applicable to that property;*
 - (b) In the second year, be no more than 60 per cent of the rate for that year otherwise applicable to that property;*
 - (c) In the third year, be no more than 40 per cent of the rate for that year otherwise applicable to that property;*
 - (d) In the fourth year be no more than 20 per cent of the rate for that year otherwise applicable to the property; and*
 - (e) In the fifth year, be no more than 10 per cent of the rate for that year otherwise applicable to that property*

The following stipulations in the Property Rates Policy are highlighted:

- The first R 15 000 of the market value of a residential property is excluded from the rateable value (Section 17h of the MPRA). In addition to this rebate, a further R 35 000 reduction on the market value of a residential property will be granted in terms of the municipality's property rates policy;
- Rebates will be granted to registered indigents in terms of the Indigent Policy;
- For the aged a maximum rebate of 80 per cent will be granted to the owners of residential rateable property. In this regard the following stipulations are relevant:
 - The rateable property concerned must be occupied only by the applicant and his/her spouse, if any. (Other stipulations are contained in the policy)
- The municipality may grant a 100 per cent grant-in-aid on the assessment rates of rateable properties of certain classes such as registered welfare organisations provided they are registered and comply with the requirements as referred to in the Property rates Policy.
- PSI will be paying 20 per cent of rates for the 2018/2019 financial year in terms of Section 93A.
- The First R200 000 of the market value of a residential property will be excluded from the rateable value.

Table 4: Comparison of the proposed rates to be levied for the 2018/2019 financial year

Category	Current Tariff (1 July 2017)	Proposed Tariff (from 1 July 2018)	% Increase	Rate Ratio
	c	c		
RESIDENTIAL	0.0072645	0.0072645	0%	1
BUSINESS, COMMERCIAL AND INDUSTRIAL	0.0146662	0.0146662	0%	2
VACANT LAND	0.0231011	0.0231011	0%	3
AGRICULTURAL	0.0018161	0.0018161	0%	0.25
PUBLIC SERVICE PURPOSES	0.0155461	0.0164789	6%	2
PUBLIC SERVICE INFRASTRUCTURE	0.0018161	0.0018161	0%	0.25
PUBLIC BENEFIT ORGANISATION	0.0018161	0.0018161	0%	0.25
UNAUTHORISED USE	0.0231011	0.0244871	6%	3
OTHER	0.0045143	0.0047851	6%	0.52

1.4.2 Refuse Removal

Currently waste removal is operating at a deficit. It is widely accepted that the rendering of this service should at least break even, which is currently not the case. The municipality will have to implement a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long term. The municipality has therefore reviewed the tariffs in respect of commercial users and attempted to apply an increase that would address this issue. Further to the above the tariff charge will be raised per unit and not per property.

A 6 per cent increase in the waste removal tariff for domestic and commercial users is proposed from 1 July 2018. Currently indigent residential consumers are subsidised in full for refuse removal.

Table 5: Comparison between current refuse removal fees and increases

	CURRENT TARIFFS 2017/18	PROPOSED TARIFFS 2018/19	% INCREASE
Refuse removal residential once a week	42,72	45.28	6 %
Refuse – Residential complex	625.00	662.50	6 %
Commercial twice a week	322,89	342.26	6 %
Commercial five times a week	1250,00	1325.00	6 %
Commercial bulk	2500,00	2 650.00	6 %
Commercial daily	3000,00	3180.00	6 %

1.4.3 Transfers recognised- operational

Transfers recognised operational contributes to 78 per cent of the total operating income of the municipality.

The municipality needs to investigate other sources of revenue through updating and reviewing its revenue enhancement strategy. Raising income continues to be a challenge for the municipality as we do not render services such as water , sanitation or electricity.

The municipality has also taken cognisance of the fact that its tariffs are not cost reflective and would need to align tariffs accordingly.

1.4.4 Other income

Other income has been increased per the request of department heads and has been aligned to the 2017/2018 forecast.

1.5 Operating Expenditure Framework

The municipality's expenditure framework for the 2018/19 budget and MTREF is informed by the following;

- The asset management plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash backed reserves to fund any deficit;
- Funding of the budget over the medium term as informed by Section 18 and 19 of the MFMA.

Table 6: The following table is a high level summary of the 2018/19 budget (classified per main type of operating expenditure);

Description	Adjusted Budget 2017/2018	%	Budget 2018/2019	%
Employee related costs	44,131	37%	49 611	40%
Remuneration of councillors	5 494	5%	5 837	5%
Debt impairment	2,317	2%	2 012	2%
Depreciation & asset impairment	19,310	16%	19 371	16%
Finance charges	18	0%	30	0%
Other materials	3,521	3%	6 508	5%
Contracted services	30,068	25%	28 530	23%
Transfers and subsidies	1,533	1%	900	1%
Other expenditure	13,010	11%	11 619	9%
Loss on disposal of PPE	-	-	-	0%
Total Expenditure	119,402		124 460	

1.5.1 Employee Related Costs

The budgeted allocation for employee related costs for the 2018/19 financial year totals R 46, 9 million, which equals 39 per cent of the total operating expenditure. Salary increases have been factored into this budget at a percentage increase of 7.05 per cent for the 2018/19 financial year. An annual increase of 6 per cent has been included for the 2019/2020 financial year and 6 per cent for the 2020/2021 financial year. The current wage negotiation has not been concluded. A 7 per cent increase has however been accepted by SALGA and IMATU. The budget has also been drawn up taking into account the budgeting for applicable annual notch increases.

Richmond Municipality still awaits the results of the job evaluation. This has also been factored into the draft budget. The municipality has thus provided a 0.05 per cent in terms of job evaluation.

The following posts have been incorporated into the budget: -

- 1 x Internal Audit Manager
- 1 x Risk and Compliance Manager
- 1 x Asset clerk (previously budgeted for through FMG as a contract)
- 1 x SCM Practitioner (Contract management)

There appears to be a vast increase compared to the adjustment budget against salaries, however this is largely due to resignations/ death or vacant positions during the 2017/2018 financial year. We budget for a full year for all approved positions.

IN addition, expenditure against overtime was significantly reduced, with provisions against this budget item only being provided for emergency services and other critical functions. Essential services departments are expected to introduce the "Shift System" to curb overtime and ensure compliance with relevant legislation.

The budgeted salaries for Senior Managers have increased when compared to the 2018/2019 financial year.

All Senior Management positions have been budgeted for a full year in 2018/2019 at a 6 per cent increment. Further to the above and analysing the trend and historical performance it is evident that performance bonuses had not been paid out to any senior manager for the past 3 years. Performance bonuses have been budgeted in terms of the Local Government Municipal Performance regulations; however, affordability would be assessed during the adjustment process as required by regulation 32.

The municipality understands that sustainable job creation remains a national priority and in drafting the 2018/2019 budget and MTREFs, the municipality has explored opportunities to promote labour intensive approaches to delivering services, and more particularly to participate fully in the Expanded Public Works Programme.

1.5.2 Remuneration of Councillors

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). A 6 per cent increase has been factored into the budget for the 2018/19 financial year.

The municipality is legislated to have a full-time mayor, full time speaker, full time deputy mayor, part time member of the executive committee and part time councillors.

The positions of full-time speaker and deputy mayor was gazetted and effective from April 2018. The 2017/2018 actual would therefore not have actuals for these positions for the entire financial year.

1.5.3 Depreciation

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R19, 6 million for the 2018/19 financial year and equates to 16 per cent of the total operating expenditure.

1.5.4 Finance Charges

The finance charges budgeted for under Table A4 relates to bank charges and finance charges on the lease of Photocopiers. The tender for photocopiers was advertised and will be awarded by 1 July 2018, however, this will not be recognised as a finance lease going forward.

1.5.5 Debt Impairment

The municipality has budgeted for a collection rate of 90 per cent. An additional provision of R2.0 million has been towards debt impairment. This provision would be reviewed during the adjustment budget.

The collection rate on average for rates is 81 per cent however we have implemented strict debt collection mechanisms to increase this percentage. We are therefore confident that we will improve to 90 per cent. Further to the aforementioned it must be noted that rates has a 30-year prescription and the municipality does not write-off rates. A property may be sold in lieu of outstanding rates.

On average the collection rate on refuse between 75 per cent and 80 per cent.

A provision has also been made for the impairment of Traffic Fines.

1.5.6 Contracted Services

In the 2017/18 financial year, contracted services totals R28,5 million and has increased 46 per cent. This is due in the main to annual increases by service providers as well as the introduction of operational costs arising from previous year's infrastructure projects. Further to the aforementioned and with the introduction of mSCOA more expenditure items have been classified as contracted services. Further details relating to contracted services can be seen in SA1.

1.5.7 General Expenditure

General expenditure comprises various line items relating to the daily operations of the municipality. This group of expenditure has been identified as an area in which cost savings and efficiencies can be achieved. General expenditure totals R11.6 million in the 2018/19 financial year and has increased by 16 per cent when compared the revised 2017/2018 adjustment budget.

In order to improve its sustainability, the municipality has adopted routine business practices in the day to day running of the municipality and has also implemented cost containment measures to eliminate wastage during the provision of services. The municipality understands that expenditure management is fundamental to the sustainability of the municipality.

1.5.8 Repairs and Maintenance

In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. During the compilation of the 2018/2019 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the aging of the Municipality's infrastructure. Repairs and Maintenance has increased by drastically in the 2018/2019 financial year. This is due to correct classification as per mSCOA.

The level of budgeted Repairs and Maintenance expenditure, expressed as a percentage of the asset values is approximately 14 per cent. This is above the norm of 8 per cent as required by MFMA circular 55. The municipality however budgets as per the maintenance plans and is confident that the budget would adequately secure the on-going health of the municipalities' infrastructure and assets.

1.5.9 Municipal Standard Chart of Account (mSCOA)

The municipality has commenced transacting on the new Financial System and the mSCOA budget from 1 July 2017.

Reporting and uploading on the National Treasury Portal does take place every month, quarterly and annually.

The 2017/2018 will see the first drafting of mSCOA financial statements.

Various challenges have been experienced with the implementation of mSCOA, however the municipality will ensure compliance.

1.5.10 Operating Budget Surplus / Deficit

The municipality has budgeted for an Operating deficit of R20,9 million in 2018/2019 and deficits of R22,8 million and R22,7 million in the two respective outer years. MFMA circular No.72 requires all municipalities to adopt a surplus position. The deficit for the two outer years is lower than the non-cash items expenditure reflected on the budgets (e.g. Depreciation). The deficit would be funded from accumulated funds.

Every endeavour would be made to ensure that the deficit for 2018/2019 and the two outer years are eradicated before the adoption of the final budget.

This may indicate that the tariffs and rates are insufficient to ensure that the community is making a sufficient contribution towards the economic benefits they are consuming over the medium-term budget period.

During the following years budget, tariffs and rates would be reviewed simultaneously with a reduction in expenditure to improve this result.

1.5.11 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services households are required to register in terms of the Municipality Indigent Policy. The municipality has in the 2018/2019 year undertaken to register all indigents and thereby create an updated indigent register. The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

The amount under transfers and grants made by municipalities includes ;

- Free basic electricity;
- Free Basic Refuse;
- Rebates on Rates offers to indigent
- Rebates on Rates offered to Pensioners

1.6 Capital expenditure

Table 7: The following table provides a breakdown of budgeted capital expenditure per vote:

Vote	Adjustment Budget 2017/2018	Budget Year 2018/19	Budget Year+1 2019/20	Budget Year+2 2020/21
Executive and Council	30 850	0		
Finance and Administration	249 000	1 631 000		
Planning and Development	3 000 000	2 016 000		
Community & Social Services	6 889 050	5 000 000		
Public Safety	650 000	0		
Sport & Recreation	0	0		
Waste Management	0	0		
Road Transport	11 860 250	16 741 550	17 519 900	18 290 350
Total Capital Budget	22 679 150	25 388 550	17 519 900	18 290 350

For 2018/19 an amount of R25 million has been appropriated for the development of infrastructure which represents 100 per cent of the total capital budget. Roads receives the highest allocation of R16,7 million.

Management acknowledges that capital programmes needs a balanced funding structure addressing not only backlogs in services but also investment in new infrastructure as well as the renewing of current infrastructure.

Total new assets represents 46 per cent or R11.6 million of the total capital budget while asset renewal equates to 54 per cent or R 13, 8 million. Further detail relating to asset classes and proposed capital expenditure is contained in table A9 (Asset Management). In addition to the MBRR table A9, MBRR table SA34a, b and c provides a detailed breakdown of the capital programme relating to new asset construction, capital asset renewal as well as operational repairs and maintenance by asset class.

The accepted norm for renewal of assets is 40 per cent. The municipality however has the challenge of maintaining roads that have never been attended to such that communities can have access to basic services. The roads infrastructure has huge backlogs which the 2018/2019 budget is attempting to address.

Some of salient projects to be undertaken over the medium-term includes, amongst others:-

- One Road per Ward
- Ezindongeni Main Road ward 3
- Hopewell internal Roads Ward 4
- Uganda Access Road

1.6.1. Transfer recognised – Capital

Transfers recognised capital contributes to 76 per cent or R19, 2 million to the total capital expenditure.

The municipality is highly dependent on grants for the delivery of capital projects.

As an alternative source of funding the municipality has gone out to tender for service providers to source alternate funding for the municipality.

The own funding of R6, 1 million is much more when compared to previous years. Due to the backlogs on roads, council resolved to target the renewal of roads with own funding.

1.7 Cash Flow

As per table A8, all statutory requirements (PAYE, Pension, Medical Aid etc.) are met at month end.

The following provisions have been accounted for:-

- Post-retirement medical aid; and
- Long service provision
- Housing development fund

The budget will be funded from cash backed accumulated reserves.

Part of the Cash and Cash investments includes investment's less than three months which are captured under call investments in Table A6.

1.8 Annual Budget Tables - Parent Municipality

The following pages present the main budget as required:

Municipal annual bud and MTREF & supporting tables

Click for Instructions!

Accountability

Transparency



national

Department
National Treasury
REPUBLIC OF SA

Contact details:

Elsabé Rossouw
National Treasury
Tel: (012) 315-5534

Preparation Instructions

Municipality Name: Choose name from list ▼

CFO Name: Saniav Mewalall

Tel: 0332122155

Fax: 03321

E-Mail: cfo@richmond.gov.za

Budget for MTREF starting: 2018 ▼

Budget Year:

Does this municipality have Entities? No ▼

If YES: Identify type of report: Consolidated Information ▼

LGDB Export

Name Votes & S

Printing Instructions

Important docum
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Showing / Hiding Columns

MFMA Budget Circulars

Hide Pre-audit columns on all

Complete Votes & Sub-Votes

Vote 1	HOUSING	1.1 Municipal Housing	10000
Vote 2	COMMUNITY AND SOCIAL SERVICES	2.1 Budget and Finance	10000
Vote 3	INTERNAL AUDIT	2.2 Administration and Corporate	10000
Vote 4	PLANNING AND DEVELOPMENT	2.3 Regional Management	10000
Vote 5	ROAD TRANSPORT	2.4 Finance	10000
Vote 6	SPORTS AND RECREATION	2.5 Asset Management	10000
Vote 7	WASTE MANAGEMENT	2.6 Human Resources	10000
Vote 8	WASTE WATER MANAGEMENT	2.7 Information Technology	10000
Vote 9		2.8 Security	10000
Vote 10		2.9 Supply Chain Management	10000
Vote 11		3.1 Housing	10000
Vote 12		3.2 Community	10000
Vote 13		3.3 Community Centre	10000
Vote 14		3.4 Disaster Management	10000
Vote 15		3.5 Libraries	10000
Vote 16		3.6 Internal Audit	10000
Vote 17		3.7 Local Economic Development	10000
Vote 18		3.8 PMU	10000
Vote 19		3.9 Business Development and Entrepreneurship	10000
Vote 20		3.10 Traffic	10000
Vote 21		3.11 Roads	10000
Vote 22		3.12 Taxi Rank	10000
Vote 23		3.13 Vehicle Licensing	10000
Vote 24		3.14 Transport Licensing	10000
Vote 25		3.15 Sports and Recreation	10000
Vote 26		3.16 Waste Management	10000
Vote 27		3.17 Waste Water Management	10000
Vote 28		3.18 Public Toilets	10000
Vote 29		3.19 Public Toilets	10000
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Choose name from list - Contact Information

A. GENERAL INFORMATION

Municipality **Richmond**

Grade **5**

Province **Kwazulu Natal**

Web Address **www.richmond.gov.za**

e-mail Address **mm@richmond.gov.za**

B. CONTACT INFORMATION

Postal address:

P.O. Box **P/Bag 1028**

City / Town **Richmond**

Postal Code

Street address

Building **Memoria Hall**

Street No. & Name **57 Shephard Street**

City / Town **Richmond**

Postal Code

General Contacts

Telephone number **0332122155**

Fax number **0332122185**

C. POLITICAL LEADERSHIP

Speaker:

ID Number **890427 3562 085**

Title **Mr**

Name **Semira Ndlovu**

Telephone number **033 212 2155**

Cell number **071 484 4758**

Fax number **033 212 4880**

E-mail address **semira.ndlovu@gmail.com**

Mayor/Executive Mayor:

ID Number **59070 5451 089**

Title **Mr**

Name **Sibusiso J. Mkhomo**

Telephone number **033 212 2155**

Cell number **082 444 4184**

Fax number **033 212 4880**

E-mail address **sbibusiso.mkhomo@richmond.gov.za**

Deputy Mayor/Executive Mayor:

ID Number **770915 0358 080**

Title **Ms**

Name **K.S. Mkhomo**

Telephone number **033 212 2155**

Cell number **070 081 2320**

Fax number **033 212 4880**

E-mail address **maiebs77@gmail.com**

D. MANAGEMENT LEADERSHIP

Municipal Manager:

ID Number **360825 0741 084**

Title **Ms**

Name **A. Mkhomo**

Telephone number **033 212 2155**

Cell number **082 444 4184**

Fax number **033 212 4880**

E-mail address **mm@richmond.gov.za**

Chief Financial Officer

ID Number **750816 5139 085**

Title **Mr**

Name **Sunjay Newell**

Telephone number **0332122155**

Cell number **0824444320**

Fax number **0332122185**

E-mail address **sn@richmond.gov.za**

Official responsible for submitting financial information

ID Number **711107 0158 082**

Title **Ms**

Name **Fakire Gaman**

Telephone number **033 212 2155**

Cell number **065 271 4941**

Fax number **033 212 4880**

E-mail address **fakire.gaman@richmond.gov.za**

1 Grade in terms of the Remuneration of Public Office Bearers Act.

Secretary/PA to the Speaker:

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Secretary/PA to the Mayor/Executive Mayor:

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Secretary/PA to the Deputy Mayor/Executive Mayor:

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Secretary/PA to the Municipal Manager:

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Secretary/PA to the Chief Financial Officer

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Official responsible for submitting financial information

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	83041372282 081	ID Number	
Title	Ms	Title	
Name	L A FROST	Name	
Telephone number	033 212 2155	Telephone number	
Cell number	082 591 5046	Cell number	
Fax number	033 212 4694	Fax number	
E-mail address	luffy@luffy.co.za	E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	348233225 081	ID Number	
Title	Ms	Title	
Name	FUNGWA NGAPHE	Name	
Telephone number	033 212 2155	Telephone number	
Cell number	078 180 0143	Cell number	
Fax number	033 212 4694	Fax number	
E-mail address	fungwa.ngaphe@richmond.gov.za	E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
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Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
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Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

Choose name from list - Table A1 Budget Summary

Household name from list - Table A1 Budget Summary										
Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands										
Financial Performance										
Property rates	11 205	12 268	12 780	15 040	15 040	15 040	13 401	16 040	15 942	16 899
Service charges	426	451	488	170	1 070	920	692	1 136	1 204	1 276
Investment revenue	3 110	3 946	3 901	3 070	3 080	4 791	1 797	3 040	3 224	3 416
Transfers recognised - operational	47 232	69 419	70 311	-	72 553	72 553	72 553	80 006	80 231	86 490
Other own revenue	7 362	9 371	5 005	2 919	6 004	6 451	3 549	3 322	3 085	3 270
Total Revenue (excluding capital transfers and contributions)	69 335	95 455	92 485	21 199	97 747	99 755	91 990	103 545	103 686	111 351
Employee costs	27 440	33 563	36 659	45 898	44 131	41 076	27 214	49 611	49 987	52 986
Remuneration of councillors	4 013	4 202	4 313	5 106	5 494	8 705	3 289	5 877	5 873	6 226
Depreciation & asset impairment	8 505	9 608	17 383	11 867	19 310	-	(0)	19 371	20 534	21 766
Finance charges	112	617	325	18	18	6	4	30	32	34
Materials and bulk purchases	-	-	-	3 742	3 521	1 713	1 263	6 508	3 741	3 965
Transfers and grants	-	-	-	1 000	1 000	1 000	1 000	900	950	1 000
Other expenditure	28 781	38 849	47 871	35 571	45 395	29 580	18 742	42 161	45 377	48 107
Total Expenditure	68 851	84 839	106 551	103 202	118 869	82 080	51 512	124 459	126 494	134 084
Surplus/(Deficit)	484	10 616	(14 066)	(82 002)	(21 122)	17 675	40 478	(20 914)	(22 807)	(22 733)
Transfers and subsidies - capital (monetary allocations)	27 702	27 709	36 110	90 223	20 773	20 773	20 773	19 242	17 520	18 290
Contributions recognised - capital & contributed assets	-	-	-	-	-	15	11	-	-	-
Surplus/(Deficit) after capital transfers & contributions	28 186	38 325	22 044	8 221	(349)	38 463	61 263	(1 673)	(5 287)	(4 443)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 186	38 325	22 044	8 221	(349)	38 463	61 263	(1 673)	(5 287)	(4 443)
Capital expenditure & funds sources										
Capital expenditure	26 958	33 034	40 154	21 005	22 679	22 679	22 679	25 389	17 520	18 290
Transfers recognised - capital	24 010	29 391	31 706	21 005	20 760	20 760	20 760	19 242	17 520	18 290
Public contributions & donations	592	591	108	-	13	13	13	-	0	0
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 357	3 051	8 341	-	1 906	1 906	1 906	6 147	-	-
Total sources of capital funds	26 959	33 033	40 155	21 005	22 679	22 679	22 679	25 389	17 520	18 290
Financial position										
Total current assets	54 294	74 847	80 448	18 750	16 310	811 622	44 852	59 328	63 729	69 838
Total non current assets	148 809	172 235	332 480	(10 903)	(15 120)	107 222	9 650	333 553	330 376	326 770
Total current liabilities	19 006	22 016	21 785	199 437	2 071	92 356	15 428	21 820	20 256	19 005
Total non current liabilities	11 415	16 062	16 937	-	-	(689)	(35)	-	-	-
Community wealth/Equity	172 682	209 004	374 206	(191 590)	(881)	827 177	39 109	371 061	373 849	377 603
Cash flows										
Net cash from (used) operating	28 160	33 757	24 594	19 644	18 429	110 150	42 824	17 773	19 424	21 753
Net cash from (used) Investing	(26 912)	(33 035)	(40 155)	(750)	(3 952)	(107 222)	(9 650)	(25 389)	(17 520)	(18 290)
Net cash from (used) financing	142	(50)	(77)	69	2 071	(689)	(35)	-	-	-
Cash/cash equivalents at the year end	47 064	47 735	32 098	18 964	48 647	34 338	65 238	19 684	21 588	25 051
Cash backing/surplus reconciliation										
Cash and investments available	47 063	47 736	32 099	18 129	16 766	663 316	32 160	19 684	21 588	25 051
Application of cash and investments	12 108	19 977	32 937	198 748	455	(142 945)	(531)	(13 951)	(26 002)	(30 158)
Balance - surplus (shortfall)	34 955	27 759	(838)	(180 619)	16 311	806 261	32 692	33 635	47 590	55 209
Asset management										
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	18 836	19 966	21 164
Free services										
Cost of Free Basic Services provided	-	-	-	5 436	(15)	2 353	-	10 241	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	45 719	40 427	42 960
Households below minimum service level										
Water:	-	-	-	-	-	-	839	839	889	942
Sanitation/sewerage:	-	-	-	-	-	4	4	4	4	4
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional	1									
Governance and administration		54,854	71,201	72,194	76,033	76,593	85,367	80,563	88,557	95,623
Executive and council		2,553	4,545	2,659	2,749	2,749	-	2,888	3,061	3,245
Finance and administration		52,301	66,656	69,535	73,284	73,844	85,367	77,675	85,496	92,378
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		8,350	9,315	6,426	1,316	4,889	2,160	4,057	4,261	4,486
Community and social services		2,460	2,780	2,112	1,259	2,382	1,575	4,050	4,254	4,478
Sport and recreation		4,998	5,584	2,593	57	2,507	585	7	7	8
Public safety		544	509	446	-	-	-	-	-	-
Housing		348	442	1,275	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		33,106	39,368	47,249	29,695	32,630	32,262	33,544	27,511	28,906
Planning and development		32,550	38,796	46,617	20,387	23,432	22,285	21,939	20,339	21,264
Road transport		556	572	632	9,308	9,198	9,977	11,605	7,171	7,642
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		728	3,281	2,726	4,379	4,409	1,017	4,622	1,294	1,372
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		728	3,281	2,726	4,379	4,409	1,017	4,622	1,294	1,372
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	97,038	123,165	128,595	111,422	118,521	120,806	122,786	121,623	130,387
Expenditure - Functional										
Governance and administration		25,140	28,448	38,642	40,264	44,179	30,152	47,448	50,454	53,663
Executive and council		8,611	10,158	10,512	12,138	13,077	8,495	12,310	13,035	13,813
Finance and administration		16,529	18,290	28,130	28,126	31,102	21,657	33,945	36,146	38,490
Internal audit		-	-	-	-	-	-	1,193	1,274	1,360
Community and public safety		21,039	24,486	26,086	16,074	19,364	11,746	17,819	19,010	20,288
Community and social services		10,675	12,289	12,209	13,185	14,453	9,470	14,762	15,744	16,798
Sport and recreation		5,177	5,749	5,099	2,621	4,636	2,045	2,773	2,962	3,185
Public safety		4,839	6,006	7,503	-	-	-	-	-	-
Housing		348	442	1,275	268	275	231	284	304	325
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		21,614	30,266	37,822	42,481	51,129	24,311	54,075	47,769	50,840
Planning and development		10,873	18,832	21,437	6,502	5,712	4,726	6,785	5,623	6,001
Road transport		10,741	11,434	16,385	35,979	45,416	19,585	47,290	42,146	44,839
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		2,402	3,636	4,002	4,826	4,731	2,716	5,118	5,480	5,824
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	446	464	412	496	531	568
Waste management		2,402	3,636	4,002	4,379	4,267	2,304	4,622	4,929	5,256
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	70,195	86,836	106,552	103,645	119,402	68,925	124,460	122,693	130,615
Surplus/(Deficit) for the year		26,843	36,329	22,043	7,778	(881)	51,881	(1,673)	(1,069)	(228)

- References
1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
 2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
 3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
 4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)											
Functional Classification Description		Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional											
Municipal governance and administration											
	Executive and council		54,854	71,201	72,194	76,033	76,593	85,367	80,563	83,587	95,623
	Mayor and Council		2,569	4,545	2,859	2,749	2,749	-	2,636	3,061	3,245
	Municipal Manager, Town Secretary and Chief Executive		2,569	4,545	2,859	2,749	2,749	-	2,636	3,061	3,245
Finance and administration											
	Administrative and Corporate Support		12,501	16,665	16,535	13,284	13,844	16,367	17,775	18,466	19,378
	Asset Management		1,058	92	92	112	112	5	121	121	139
	Budget and Treasury Office		-	-	-	-	-	-	-	-	-
	Finance		31,243	65,468	69,246	73,112	70,742	86,940	77,761	85,463	92,239
	Fleet Management		-	-	-	-	-	-	-	-	-
	Human Resources		-	-	-	-	-	-	-	-	-
	Information Technology		-	-	-	-	-	-	-	-	-
	Legal Services		-	-	-	-	-	-	-	-	-
	Marketing, Customer Relations, Publicity and Media Co-		-	-	-	-	-	-	-	-	-
	Property Services		-	-	-	-	-	-	-	-	-
	Risk Management		-	-	-	-	-	-	-	-	-
	Security Services		-	-	-	-	-	-	-	-	-
	Supply Chain Management		-	-	-	-	-	-	-	-	-
	Valuation Service		-	-	-	-	-	-	-	-	-
	Internal audit		-	-	-	-	-	-	-	-	-
	Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety											
	Community and social services		6,350	9,315	6,426	1,316	4,239	2,160	4,057	4,261	4,486
	Aged Care		2,460	2,780	2,112	1,259	2,382	1,575	4,050	4,254	4,478
	Agricultural		-	-	-	-	-	-	-	-	-
	Animal Care and Diseases		-	-	-	-	-	-	-	-	-
	Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	-	-	-
	Child Care Facilities		-	-	-	50	80	80	91	95	101
	Community Halls and Facilities		-	-	-	-	-	-	-	-	-
	Consumer Protection		2,760	2,760	2,112	261	1,847	1,671	1,239	1,407	1,327
	Cultural Matters		-	-	-	-	-	-	-	-	-
	Disaster Management		-	-	-	-	-	-	-	-	-
	Education		-	-	-	-	-	-	-	-	-
	Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
	Industrial Promotion		-	-	-	-	-	-	-	-	-
	Language Policy		-	-	-	-	-	-	-	-	-
	Libraries and Archives		-	-	-	892	955	1,086	1,721	2,061	3,005
	Literacy Programmes		-	-	-	-	-	-	-	-	-
	Media Services		-	-	-	-	-	-	-	-	-
	Museums and Art Galleries		-	-	-	-	-	-	-	-	-
	Population Development		-	-	-	-	-	-	-	-	-
	Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
	Theatres		-	-	-	-	-	-	-	-	-
	Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation											
	Beaches and Jetties		4,998	5,584	2,998	57	2,507	595	7	7	8
	Casinos, Racinos, Gambling, Wagering		-	-	-	-	-	-	-	-	-
	Community Parks (Including Nurseries)		-	-	-	-	-	-	-	-	-
	Recreational Facilities		-	-	-	-	-	-	-	-	-
	Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
Public safety											
	Civil Defence		544	5,301	1,591	57	2,307	595	-	-	8
	Cleansing		516	609	419	-	-	-	-	-	-
	Control of Public Nuisances		-	-	-	-	-	-	-	-	-
	Fencing and Fences		-	-	-	-	-	-	-	-	-
	Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
	Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Housing											
	Housing		348	442	1,275	-	-	-	-	-	-
	Informal Settlements		398	442	1,275	-	-	-	-	-	-
Health											
	Ambulance		-	-	-	-	-	-	-	-	-
	Health Services		-	-	-	-	-	-	-	-	-
	Laboratory Services		-	-	-	-	-	-	-	-	-
	Food Control		-	-	-	-	-	-	-	-	-
	Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-
	Vector Control		-	-	-	-	-	-	-	-	-
	Chemical Safety		-	-	-	-	-	-	-	-	-

Economic and environmental services									
Planning and development									
Billboards									
Corporate Wide Strategic Planning (IDPs, LEDE)	33,108	39,389	47,249	29,895	32,630	32,282	33,544	27,511	28,006
Central City Improvement District	32,550	38,796	46,617	20,367	23,432	22,295	21,938	20,339	21,264
Development Facilitation	32,550	38,796	46,617	40	05	2,726	70	74	79
Economic Development/Planning	-	-	-	-	-	-	-	-	-
Regional Planning and Development	-	-	-	1,533	1,652	676	2,720	1,528	1,632
Town Planning, Building Regulations and Enforcement, and City	-	-	-	-	-	-	-	-	-
Project Management Unit	-	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	16,685	16,665	18,630	18,149	18,542	19,051
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport									
Police Forces, Traffic and Street Parking Control	568	572	632	9,308	9,198	9,877	11,605	7,171	7,542
Pounds	356	572	632	435	735	50	45	461	539
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-
Roads	-	-	-	87	573	595	371	710	762
Taxi Ranks	-	-	-	4,000	3,119	3,357	11,300	8,000	8,491
Environmental protection									
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services									
Energy sources	728	3,281	2,726	4,379	4,408	1,017	4,622	1,294	1,372
Electricity									
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Non-electric Energy									
Water management									
Water Treatment	-	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management									
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-
Waste management									
Recycling	728	3,281	2,726	4,379	4,408	1,017	4,622	1,294	1,372
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
Solid Waste Removal	-	-	-	20	20	26	20	21	22
Street Cleaning	728	3,281	2,726	4,379	4,408	1,017	4,622	1,294	1,372
Other									
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Taxation	-	-	-	-	-	-	-	-	-
Total Revenue - Functional									
2	97,008	123,165	128,595	111,422	116,821	120,805	122,788	121,623	130,367

Economic and environmental services	21,614	30,266	37,822	42,481	51,129	24,311	54,075	47,789	50,840
Planning and development	10,973	18,832	21,437	6,502	6,712	4,726	6,785	5,623	6,001
Billboards	-	-	-	1,711	1,711	2,282	2,748	2,716	2,523
Corporate Wide Strategic Planning (IDPs, LEDEs)	-	-	-	-	-	-	-	-	-
Central City Improvement District	-	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-	-
Economic Development/Planning	-	-	-	-	-	-	-	-	-
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City	-	-	-	-	-	-	-	-	-
Project Management Unit	10,870	18,832	21,437	1,347	970	678	827	635	547
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	10,741	11,434	16,388	35,979	45,416	19,585	47,280	42,146	44,889
Police Forces, Traffic and Street Parking Control	10,741	11,434	16,388	3,723	3,823	2,946	3,868	3,411	3,451
Pounds	-	-	-	-	-	-	-	-	-
Public Transport	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-
Taxi Ranks	-	-	-	28,946	38,114	14,227	3,900	3,635	3,762
Environmental protection	-	-	-	3,342	3,630	2,572	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	2,402	3,636	4,002	4,379	4,731	2,718	5,118	5,460	5,824
Energy sources	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	446	464	412	496	531	568
Sewerage	-	-	-	446	464	412	496	531	568
Storm Water Management	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-
Waste management	2,402	3,636	4,002	4,379	4,267	2,304	4,622	4,929	5,258
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	2,329	2,271	774	2,454	2,581	2,748
Solid Waste Removal	2,402	3,636	4,002	1,071	922	382	1,031	1,101	1,113
Street Cleaning	-	-	-	979	1,071	248	1,165	1,246	1,333
Other	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	70,195	83,838	106,652	103,645	116,402	68,925	124,460	122,638	130,615
Surplus/(Deficit) for the year	26,943	36,329	22,043	7,778	(1,021)	51,881	(1,873)	(1,083)	(228)

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	1,000	1,000			50	263,257		417,130	745,919
check opexp balance	1,344,000	1,997,000	1,000	443,000	533,000	-13,154,477	543	-3,000,911	-3,469,328

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		2,553	4,545	2,659	2,749	2,749	-	2,888	3,061	3,245
Vote 2 - FINANCE AND ADMINISTRATION		52,301	66,856	69,535	73,284	73,844	-	77,675	85,496	92,378
Vote 3 - HOUSING		348	442	1,275	-	-	108,724	-	-	-
Vote 4 - COMMUNITY AND SOCIAL SERVICES		2,460	2,780	2,112	1,259	2,382	1,575	-	-	-
Vote 5 - INTERNAL AUDIT		-	-	-	-	-	-	4,050	4,254	4,478
Vote 6 - PLANNING AND DEVELOPMENT		32,550	38,796	46,617	20,387	23,432	22,285	21,939	20,339	21,264
Vote 7 - ROAD TRANSPORT		1,099	1,081	1,078	9,308	9,198	9,977	11,605	7,171	7,842
Vote 8 - SPORTS AND RECREATION		4,998	5,584	2,593	57	2,507	585	7	7	8
Vote 9 - WASTE MANAGEMENT		728	3,281	2,726	4,379	4,409	1,017	4,622	1,294	1,372
Vote 10 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	97,037	123,164	128,595	111,422	118,521	144,163	122,786	121,623	130,387
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE AND COUNCIL		8,611	10,158	10,512	12,138	13,077	8,495	12,310	13,035	13,813
Vote 2 - FINANCE AND ADMINISTRATION		16,528	18,291	28,130	28,126	31,102	35,427	33,945	36,146	38,490
Vote 3 - HOUSING		348	442	1,275	288	275	231	284	304	325
Vote 4 - COMMUNITY AND SOCIAL SERVICES		10,675	12,289	12,209	13,185	14,453	9,470	14,762	15,744	16,798
Vote 5 - INTERNAL AUDIT		-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		10,873	18,832	21,437	6,502	5,712	4,726	6,785	5,823	6,001
Vote 7 - ROAD TRANSPORT		15,580	17,440	23,888	35,979	45,416	19,585	47,290	42,146	44,839
Vote 8 - SPORTS AND RECREATION		5,177	5,749	5,099	2,621	4,636	2,045	2,773	2,962	3,165
Vote 9 - WASTE MANAGEMENT		2,402	3,636	4,002	4,379	4,267	2,304	4,622	4,929	5,256
Vote 10 - WASTE WATER MANAGEMENT		-	-	-	446	464	412	496	531	568
Vote 11 - Null		-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	70,196	86,837	106,552	103,645	119,402	82,696	124,460	122,693	130,615
Surplus/(Deficit) for the year	2	26,842	36,327	22,044	7,778	(881)	61,468	(1,673)	(1,069)	(228)
References										

1. Insert 'Vote', e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description		Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote											
Vote 1 - EXECUTIVE AND COUNCIL		1	2,553	4,545	2,659	2,749	2,749	-	2,888	3,061	3,245
1.1 - Mayor and Council			2,553	4,545	2,659	2,749	2,749	-	2,888	3,061	3,245
1.2 - Municipal Manager			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION			52,301	65,656	69,535	73,284	73,844	108,724	77,675	85,496	92,378
2.1 - Budget and Treasury			51,549	35,666	64,236	73,172	73,732	85,308	77,651	85,365	92,235
2.2 - Administrative and Corporate			1,658	992	299	112	112	57	124	131	139
2.3 - Asset Management			-	-	-	-	-	-	-	-	-
2.4 - Finance			-	-	-	-	-	-	-	-	-
2.5 - Fleet Management			-	-	-	-	-	23,358	-	-	-
2.6 - Human Resource			-	-	-	-	-	-	-	-	-
2.7 - Information Technology			-	-	-	-	-	-	-	-	-
2.8 - Security			-	-	-	-	-	-	-	-	-
2.9 - Supply Chain Management			-	-	-	-	-	-	-	-	-
Vote 3 - HOUSING			348	442	1,275	-	-	-	-	-	-
3.1 - Housing			348	442	1,275	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND SOCIAL SERVICES			2,460	2,780	2,112	1,259	2,382	1,575	4,050	4,254	4,478
4.1 - Cemetery			-	-	-	50	90	89	40	35	101
4.2 - Community Halls			2,460	2,780	2,112	287	1,337	387	1,239	1,297	1,367
4.3 - Disaster Management			-	-	-	-	-	-	-	-	-
4.4 - Libraries			-	-	-	942	955	1,099	2,721	2,962	3,009
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Vote 5 - INTERNAL AUDIT			-	-	-	-	-	-	-	-	-
5.1 - Internal Audit			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT			32,550	38,796	46,617	20,387	23,432	22,285	21,939	20,339	21,264

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
9.3 - Street Cleaning										
Vote 10 - WASTE WATER MANAGEMENT										
10.1 - Public Toilets										
Vote 11 - Null										
11.1 - [Name of sub-vote]										
Vote 12 - Null										
12.1 - [Name of sub-vote]										
Vote 13 - Null										
13.1 - [Name of sub-vote]										
Vote 14 - Null										
14.1 - [Name of sub-vote]										
Vote 15 - Null										
15.1 - [Name of sub-vote]										
Total Revenue by Vote	2	97,037	123,164	128,595	111,422	118,621	144,163	122,786	121,623	130,387

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description		Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Expenditure by Vote											
Vote 1 - EXECUTIVE AND COUNCIL											
1.1 - Mayor and Council			8,611	10,158	10,512	12,138	13,077	8,495	12,310	13,035	13,813
1.2 - Municipal Manager			8,611	10,158	10,512	7,747	8,335	6,114	8,335	9,540	9,879
						4,391	4,742	2,381	3,971	3,695	3,935
Vote 2 - FINANCE AND ADMINISTRATION											
2.1 - Budget and Treasury			16,528	18,291	28,130	28,126	31,102	35,427	33,945	36,146	38,490
2.2 - Administrative and Corporate			10,486	11,403	18,816	15,694	16,817	12,107	17,583	18,709	19,907
2.3 - Asset Management			6,041	6,885	9,514	9,591	10,895	8,611	12,807	13,430	14,285
2.4 - Finance											
2.5 - Fleet Management								10,771			
2.6 - Human Resource											
2.7 - Information Technology											
2.8 - Security											
2.9 - Supply Chain Management						2,341	3,389	2,949	5,265	4,017	4,268
Vote 3 - HOUSING											
3.1 - Housing			348	442	1,275	268	275	231	284	304	325
			348	442	1,275	268	275	231	284	304	325
Vote 4 - COMMUNITY AND SOCIAL SERVICES											
4.1 - Cemetery			10,675	12,289	12,209	13,185	14,453	9,470	14,762	16,744	16,798
4.2 - Community Halls						539	580	291	597	634	671
4.3 - Disaster Management						3,832	11,124	7,475	11,107	11,344	12,647
4.4 - Libraries			10,675	12,289	12,209	745	745	239	911	970	1,032
						2,067	2,015	1,459	2,147	2,295	2,448
Vote 5 - INTERNAL AUDIT											
5.1 - Internal Audit									1,193	1,274	1,360
									1,193	1,274	1,360
Vote 6 - PLANNING AND DEVELOPMENT											
6.1 - Town Planning			10,873	18,832	21,437	6,502	5,712	4,726	6,785	5,623	6,001
6.2 - Local Economic Development			10,873	18,832	21,437	1,710	1,711	2,262	2,549	2,714	2,889
6.3 - PMU						3,445	3,032	1,766	1,408	2,024	2,165
6.4 - Buildings Regulations and Enforcement						1,347	970	678	827	885	947
Vote 7 - ROAD TRANSPORT											
7.1 - Traffic			15,580	17,440	23,638	35,979	45,416	19,585	47,290	42,146	44,839
7.2 - Roads			8,539	6,008	7,500	3,729	3,923	2,686	3,868	4,131	4,411
7.3 - Taxi Ranks			10,751	11,432	13,385	26,908	38,414	14,627	40,118	34,400	36,666
7.4 - Drivers Licensing											
7.5 - Learners Licensing						3,342	3,091	2,273	5,004	3,325	3,762
Vote 8 - SPORTS AND RECREATION											
8.1 - Estates			5,177	5,749	5,099	2,621	4,636	2,045	2,773	2,962	3,165
			5,177	5,749	5,099	2,621	4,636	2,045	2,773	2,962	3,165
Vote 9 - WASTE MANAGEMENT											
9.1 - Landfill			2,402	3,635	4,002	4,379	4,267	2,304	4,622	4,929	5,256
9.2 - Refuse Removal			2,402	3,635	4,002	2,325	2,271	774	2,425	2,581	2,749
						1,071	922	582	1,031	1,101	1,176

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
9.3 - Street Cleaning		-	-	-	979	1,071	949	1,186	1,248	1,333
Vote 10 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
10.1 - Public Toilets		-	-	-	446	464	412	496	531	568
		-	-	-	446	464	412	496	531	568
Vote 11 - Null		-	-	-	-	-	-	-	-	-
11.1 - (Name of sub-vote)		-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-
12.1 - (Name of sub-vote)		-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-
13.1 - (Name of sub-vote)		-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-
14.1 - (Name of sub-vote)		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
15.1 - (Name of sub-vote)		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	70,196	86,837	106,552	103,645	119,402	82,696	124,460	122,693	130,615
Surplus/(Deficit) for the year	2	26,042	36,327	22,044	7,778	(681)	61,468	(1,673)	(1,069)	(228)

- References
1. Insert 'Vote'; e.g. Department, if different to Functional structure
 2. Must reconcile to Financial Performance (Revenue and Expenditure by Functional Classification) and 'Revenue and Expenditure'
 3. Assign share in 'associate' to relevant Vote

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
Revenue By Source											
Property rates	2	11,205	12,268	12,780	15,040	15,040	15,040	13,401	16,040	15,942	16,899
Service charges - electricity revenue	2	-	-	-	(900)	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	426	451	488	-	-	-	-	-	-	-
Service charges - other	2	-	-	488	1,070	1,070	920	692	1,136	1,204	1,276
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	110	3,946	3,901	656	3,346	2,375	1,027	940	984	1,043
Interest earned - outstanding debtors	-	-	-	-	3,070	3,080	4,791	1,797	3,040	3,224	3,416
Dividends received	-	-	-	-	40	70	162	70	30	32	34
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	870	1,266	2,666	1,013	1,290	1,367	1,449
Agency services	-	-	-	-	1,082	897	(7)	397	710	329	348
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2	47,262	69,419	70,311	-	72,553	72,553	72,553	80,306	80,231	86,490
Gains on disposal of PPE	-	7,362	9,371	5,005	272	437	1,256	541	352	373	396
Total Revenue (excluding capital transfers and contributions)		69,335	95,455	92,485	21,199	97,747	99,755	91,990	103,545	103,686	111,351
Expenditure By Type											
Employee related costs	2	27,440	33,583	36,659	45,898	44,131	41,076	27,214	49,611	49,987	52,986
Remuneration of councillors	-	4,013	4,202	4,313	5,106	5,494	8,705	3,389	5,877	5,873	6,226
Debt impairment	3	1,223	961	1,126	1,056	2,317	-	-	2,012	2,139	2,261
Depreciation & asset impairment	2	8,505	9,608	17,383	11,867	19,310	-	(0)	19,371	20,534	21,766
Finance charges	-	112	617	325	18	18	3	4	30	32	34
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	-	-	-	3,742	3,521	1,710	1,263	6,504	3,741	3,965
Contracted services	-	7,584	8,319	9,105	24,275	30,068	19,556	13,327	28,530	31,273	33,150
Transfers and subsidies	-	-	-	-	1,000	1,000	1,000	1,000	900	950	1,000
Other expenditure	4, 5	19,867	27,569	37,840	10,247	13,010	10,024	5,415	11,619	11,971	12,696
Loss on disposal of PPE	-	107	-	-	-	-	-	-	-	-	-
Total Expenditure		68,851	84,839	106,551	103,202	118,869	82,080	51,512	124,459	126,494	134,084
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	484	10,616	(14,066)	(82,002)	(21,122)	17,675	40,478	(20,914)	(22,807)	(22,733)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	27,702	27,709	56,110	90,223	26,773	20,773	20,773	19,242	17,520	18,290
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	15	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		28,186	38,325	22,044	8,221	(349)	38,463	61,263	(1,673)	(5,287)	(4,443)
Taxation	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		28,186	38,325	22,044	8,221	(349)	38,463	61,263	(1,673)	(5,287)	(4,443)
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		28,186	38,325	22,044	8,221	(349)	38,463	61,263	(1,673)	(5,287)	(4,443)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		28,186	38,325	22,044	8,221	(349)	38,463	61,263	(1,673)	(5,287)	(4,443)
References											
1. Classifications are revenue sources and expenditure types											

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (includes Joint Ventures)

Choose name from list - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-
Vote 3 - HOUSING		-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 5 - INTERNAL AUDIT		-	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 7 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 8 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 10 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		50	288	935	25	31	31	31	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		521	57	3,730	185	399	399	399	1,631	-	-
Vote 3 - HOUSING		-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND SOCIAL SERVICES		1,160	3,940	4,426	425	389	389	389	5,000	-	-
Vote 5 - INTERNAL AUDIT		-	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	2,847	14	-	-	-	-	-	-	-
Vote 7 - ROAD TRANSPORT		23,807	22,732	31,053	14,983	12,360	12,360	12,360	2,016	-	-
Vote 8 - SPORTS AND RECREATION		21	-	62	5,387	6,500	6,500	6,500	16,742	17,520	18,290
Vote 9 - WASTE MANAGEMENT		-	3,171	(66)	-	-	-	-	-	-	-
Vote 10 - WASTE WATER MANAGEMENT		1,400	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		26,959	33,034	40,155	21,005	22,679	22,679	22,679	25,389	17,520	18,290
Total Capital Expenditure - Vote		26,959	33,034	40,155	21,005	22,679	22,679	22,679	25,389	17,520	18,290
Capital Expenditure - Functional											
Governance and administration		571	345	4,665	210	430	430	430	1,631	-	-
Executive and council		50	288	935	25	31	31	31	-	-	-
Finance and administration		521	57	3,730	185	399	399	399	1,631	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		8,479	4,346	5,145	5,812	6,889	6,889	6,889	5,000	-	-
Community and social services		1,160	3,940	4,426	425	389	389	389	5,000	-	-
Sport and recreation		21	-	62	5,387	6,500	6,500	6,500	-	-	-
Public safety		7,298	406	657	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		16,508	25,172	30,410	14,983	15,360	15,360	15,360	18,758	17,520	18,290
Planning and development		-	2,847	14	-	3,000	3,000	3,000	2,016	-	-
Road transport		16,308	22,325	30,336	14,983	12,360	12,360	12,360	16,742	17,520	18,290
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		1,400	3,171	(66)	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		1,400	-	-	-	-	-	-	-	-	-
Waste management		-	3,171	(66)	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	26,958	33,034	40,154	21,005	22,679	22,679	22,679	25,389	17,520	18,290
Funded by:											
National Government		19,564	24,945	31,706	17,760	17,760	17,760	17,760	17,242	17,520	18,290
Provincial Government		4,423	4,423	-	-	5,000	3,900	5,000	-	-	-
District Municipality		23	23	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	3,245	-	-	-	-	-	-
Transfers recognised - capital	4	24,010	29,391	31,706	21,005	20,760	20,760	20,760	19,242	17,520	18,290
Public contributions & donations	5	592	591	108	-	13	13	13	-	0	0
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2,357	5,051	3,341	-	-	-	-	-	-	-
Total Capital Funding	7	26,959	33,033	40,155	21,005	22,679	22,679	22,679	25,389	17,520	18,290

- References
- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
 - Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
 - Capital expenditure by functional classification must reconcile to the appropriations by vote.
 - Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
 - Must reconcile to Budgeted Financial Performance (revenue and expenditure).
 - Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17.
 - Total Capital Funding must balance with Total Capital Expenditure.
 - Include any capitalised interest (MFMA section 46) as part of relevant capital budget.

Choose name from list - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

[illegible]

Vote 8 - SPORTS AND RECREATION
8.1 - Estates

Vote 9 - WASTE MANAGEMENT

9.1 - Landfill
9.2 - Refuse Removal
9.3 - Street Cleaning

Vote 10 - WASTE WATER MANAGEMENT

10.1 - Public Toilets

Vote 11 - Null

11.1 - [Name of sub-vote]

Vote 12 - Null

12.1 - [Name of sub-vote]

Vote 13 - Null

13.1 - [Name of sub-vote]

Vote 14 - Null

14.1 - [Name of sub-vote]

Vote 15 - Null

15.1 - [Name of sub-vote]

Capital multi-year expenditure sub-total

Vote 1 - EXECUTIVE AND COUNCIL
1.1 - Mayor and Council
1.2 - Municipal Manager

Vote 1 - EXECUTIVE AND COUNCIL		50	288	935	25	31	31	31	-	-
1.1 - Mayor and Council		50	288	935	-	-	-	-	-	-
1.2 - Municipal Manager		-	-	-	25	31	31	31	-	-
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Vote 9 - WASTE MANAGEMENT										
9.1 - Landfill			3,171	(66)						
9.2 - Refuse Removal			3,171	(66)						
9.3 - Street Cleaning										
Vote 10 - WASTE WATER MANAGEMENT										
10.1 - Public Toilets	1,400									
	1,400									
Vote 11 - Null										
11.1 - [Name of sub-vote]										
Vote 12 - Null										
12.1 - [Name of sub-vote]										
Vote 13 - Null										
13.1 - [Name of sub-vote]										
Vote 14 - Null										
14.1 - [Name of sub-vote]										
Vote 15 - Null										
15.1 - [Name of sub-vote]										
Capital single-year expenditure sub-total	26,959	33,034	40,155	21,005	22,679	22,679	22,679	25,388	17,520	18,290
Total Capital Expenditure	26,959	33,034	40,155	21,005	22,679	22,679	22,679	25,388	17,520	18,290

[illegible]

[illegible]

Choose name from list - Table A6 Budgeted Financial Position

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
ASSETS											
Current assets											
Cash		1 267	470	32 099	18 129	16 766	345 399	2 048	19 134	21 546	25 051
Call investment deposits	1	45 796	47 266	-	-	-	317 917	30 112	-	-	-
Consumer debtors	1	6 196	23 173	2 578	17	107	16 689	1 162	24 604	26 198	27 888
Other debtors		548	3 957	15 734	604	(563)	131 618	11 530	15 040	15 942	16 890
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	86	1	37	-	-	-	-	-	-	-
Total current assets		54 294	74 847	80 448	18 750	16 310	811 622	44 852	59 328	63 729	69 838
Non current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		4 115	4 115	7 280	(782)	(739)	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	144 625	168 055	323 352	(10 136)	(14 381)	107 185	9 650	332 738	329 724	326 248
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		8	4	1 635	15	-	37	-	-	-	-
Other non-current assets		61	31	213	-	-	-	-	816	652	722
Total non current assets		148 809	172 235	332 480	(10 903)	(15 120)	107 222	9 650	333 553	330 376	326 770
TOTAL ASSETS		203 103	247 082	412 928	7 847	1 190	918 844	54 502	392 882	394 105	396 608
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	398	433	436	69	2 071	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables	4	18 336	21 406	21 172	199 368	-	92 356	15 428	21 820	20 256	19 005
Provisions		172	177	177	-	-	-	-	-	-	-
Total current liabilities		19 006	22 016	21 785	199 437	2 071	92 356	15 428	21 820	20 256	19 005
Non current liabilities											
Borrowing		9 191	10 537	-	-	-	(689)	(35)	-	-	-
Provisions		2 224	5 525	16 937	-	-	-	-	-	-	-
Total non current liabilities		11 415	16 062	16 937	-	-	(689)	(35)	-	-	-
TOTAL LIABILITIES		30 421	38 078	38 722	199 437	2 071	91 667	15 394	21 820	20 256	19 005
NET ASSETS	5	172 682	209 004	374 206	(191 590)	(881)	827 177	39 109	371 061	373 849	377 603
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		172 682	209 004	374 206	(191 590)	(981)	827 177	39 109	371 061	373 849	377 603
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	172 682	209 004	374 206	(191 590)	(881)	827 177	39 109	371 061	373 849	377 603

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Choose name from list - Table A7 Budgeted Cash Flows

Choose name from list - Table A7 Budgeted Cash Flows											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		6 210	8 769	9 046	15 040	15 040	25 347	13 401	14 436	17 797	18 865
Service charges		1 162	208	318	171	1 070	573	682	1 022	1 204	1 276
Other revenue		7 203	(7 814)	(15 814)	2 879	3 934	6 289	2 793	3 037	3 207	3 399
Government - operating	1	47 434	60 802	67 337	-	12 533	3 312	-	80 006	80 231	86 490
Government - capital	1	17 493	27 709	36 057	40 233	60 795	56 974	71 986	19 242	17 520	18 290
Interest		3 110	3 946	3 995	3 110	3 150	4 952	1 366	3 105	3 291	3 489
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(56 446)	(65 410)	(78 620)	(90 315)	(98 541)	(25 381)	(46 697)	(102 145)	(102 845)	(109 023)
Finance charges		(46)	(454)	(325)	(18)	(16)	(6)	(4)	(30)	(32)	(34)
Transfers and Grants	1	-	-	-	(1 143)	(1 535)	(1 015)	(1 212)	(900)	(950)	(1 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		28 160	33 757	24 594	19 644	18 429	110 150	42 824	17 773	19 424	21 753
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		47	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(26 959)	(33 035)	(40 155)	(750)	(3 952)	(107 222)	(9 650)	(25 389)	(17 520)	(18 290)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(26 912)	(33 035)	(40 155)	(750)	(3 952)	(107 222)	(9 650)	(25 389)	(17 520)	(18 290)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		242	-	-	68	2 071	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		(100)	(50)	(77)	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		142	(50)	(77)	68	2 071	(689)	(35)	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	1 390	672	(15 638)	18 964	16 548	2 239	33 139	(7 616)	1 904	3 462
Cash/cash equivalents at the year end:	2	45 674	47 063	47 736	18 964	32 099	32 099	32 099	27 300	19 684	21 588
References											
1. Local/District municipalities to include transfers from/to District/Local Municipalities											
		47 064	47 735	32 098	18 964	48 647	34 338	65 238	19 684	21 588	25 051

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. The MTREF is populated directly from SA30.

Total receipts	84 699	102 621	103 539	111 422	118 521	137 453	90 737	120 849	123 250	131 809
Total payments	(83 481)	(101 899)	(119 100)	(92 528)	(104 044)	(134 525)	(57 563)	(128 464)	(121 347)	(128 347)
Borrowings & investments & c.deposits	1 248	722	(15 561)	18 894	14 477	2 928	33 174	(7 616)	1 904	3 462
Repayment of borrowing	(100)	(50)	(77)	69	2 071	-	-	-	-	-
	1 390	672	(15 638)	18 964	16 548	2 239	33 139	(7 616)	1 904	3 462

Choose name from list - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	47 064	47 735	32 098	18 964	48 647	34 338	65 238	19 684	21 588	25 051
Other current investments > 90 days		(1)	1	1	(835)	(31 881)	628 977	(33 078)	-	-	-
Non current assets - investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		47 063	47 736	32 099	18 129	16 766	663 316	32 160	19 684	21 588	25 051
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	3 500	2 800	2 240
Other working capital requirements	3	12 108	19 977	32 937	198 748	455	(142 945)	(531)	-	-	-
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	(17 451)	(28 802)	(32 398)
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		12 108	19 977	32 937	198 748	455	(142 945)	(531)	(13 951)	(26 002)	(30 158)
Surplus(shortfall)		34 955	27 759	(838)	(180 619)	16 311	806 261	32 692	33 635	47 590	55 209

- Reference:**
1. Must reconcile with Budgeted Cash Flows
 2. For example: VAT, taxation
 3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
 4. For example: sinking fund requirements for borrowing
 5. Council approval required for each reserve created and basis of cash backing of reserves

Other working capital requirements

Debtors	6 228	1 429	(11 765)	620	(455)	213 188	12 148	35 771	46 258	49 163
Creditors due	18 336	21 406	21 172	199 368	-	70 243	11 617	18 320	17 456	16 765
Total	(12 108)	(19 977)	(32 937)	(198 748)	(455)	142 945	531	17 451	28 802	32 398
Debtors collection assumptions										
Balance outstanding - debtors	7 145	27 110	48 312	621	(455)	148 307	12 692	39 644	42 141	44 787
Estimate of debtors collection rate	87.2%	5.3%	-24.4%	99.8%	99.7%	143.7%	95.7%	90.2%	109.8%	109.8%

Long term investments committed

Balance (insert description, eg sinking fund)

Reserves to be backed by cash/investments

Housing Development Fund

Capital replacement

Self-insurance

Other (list)

Choose name from list - Table A9 Asset Management

Table A3 Asset Management										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	26 958	33 033	40 155	750	208	3 461	11 648		
Roads Infrastructure		16 508	25 496	30 083	-	-	-	6 001		
Storm water Infrastructure		-	-	-	-	-	-	-		
Electrical Infrastructure		-	-	-	600	-	-	-		
Water Supply Infrastructure		-	-	-	-	-	-	-		
Sanitation Infrastructure		-	-	-	-	-	-	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		
Rail Infrastructure		-	-	-	-	-	-	-		
Coastal Infrastructure		-	-	-	-	-	-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		
Infrastructure		16 508	25 496	30 083	600	-	-	-		
Community Facilities		8 479	4 346	3 864	-	-	-	6 001		
Sport and Recreation Facilities		-	-	-	-	-	-	-		
Community Assets		8 479	4 346	3 864	-	-	3 461	3 500		
Heritage Assets		-	-	152	-	-	3 461	3 500		
Revenue Generating		-	-	-	-	-	-	-		
Non-revenue Generating		-	-	-	-	-	-	-		
Investment properties		-	-	-	-	-	-	-		
Operational Buildings		1 971	3 191	4 409	100	-	-	2 000		
Housing		1 971	3 191	4 409	100	-	-	2 000		
Other Assets		-	-	-	-	-	-	-		
Biological or Cultivated Assets		-	-	-	-	-	-	-		
Servitudes		-	-	-	-	-	-	-		
Licences and Rights		-	-	-	-	-	-	-		
Intangible Assets		-	-	1 647	-	-	-	-		
Computer Equipment		-	-	1 647	-	-	-	-		
Furniture and Office Equipment		-	-	-	25	159	-	16		
Machinery and Equipment		-	-	-	25	50	-	131		
Transport Assets		-	-	-	-	-	-	-		
Libraries		-	-	-	-	-	-	-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		
Total Renewal of Existing Assets	2	-	-	-	-	-	-	10 241		
Roads Infrastructure		-	-	-	-	-	-	7 741		
Storm water Infrastructure		-	-	-	-	-	-	-		
Electrical Infrastructure		-	-	-	-	-	-	-		
Water Supply Infrastructure		-	-	-	-	-	-	-		
Sanitation Infrastructure		-	-	-	-	-	-	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		
Rail Infrastructure		-	-	-	-	-	-	-		
Coastal Infrastructure		-	-	-	-	-	-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		
Infrastructure		-	-	-	-	-	-	-		
Community Facilities		-	-	-	-	-	-	7 741		
Sport and Recreation Facilities		-	-	-	-	-	-	2 500		
Community Assets		-	-	-	-	-	-	-		
Heritage Assets		-	-	-	-	-	-	2 500		
Revenue Generating		-	-	-	-	-	-	-		
Non-revenue Generating		-	-	-	-	-	-	-		
Investment properties		-	-	-	-	-	-	-		
Operational Buildings		-	-	-	-	-	-	-		
Housing		-	-	-	-	-	-	-		
Other Assets		-	-	-	-	-	-	-		
Biological or Cultivated Assets		-	-	-	-	-	-	-		
Servitudes		-	-	-	-	-	-	-		
Licences and Rights		-	-	-	-	-	-	-		
Intangible Assets		-	-	-	-	-	-	-		
Computer Equipment		-	-	-	-	-	-	-		
Furniture and Office Equipment		-	-	-	-	-	-	-		
Machinery and Equipment		-	-	-	-	-	-	-		
Transport Assets		-	-	-	-	-	-	-		
Libraries		-	-	-	-	-	-	-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		

Total Upgrading of Existing Assets	6									
Roads Infrastructure				11 973	10 510	10 510				
Storm water Infrastructure				11 973	10 160	10 160	3 500	17 520	18 290	
Electrical Infrastructure								17 520	18 290	
Water Supply Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure							500			
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure										
Community Facilities				11 973	10 160	10 160	500	17 520	18 290	
Sport and Recreation Facilities							3 000			
Community Assets					350	350				
Heritage Assets					350	350	3 000			
Revenue Generating										
Non-revenue Generating										
Investment properties										
Operational Buildings										
Housing										
Other Assets										
Biological or Cultivated Assets										
Servitudes										
Licences and Rights										
Intangible Assets										
Computer Equipment										
Furniture and Office Equipment										
Machinery and Equipment										
Transport Assets										
Libraries										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure	4									
Roads Infrastructure		16 508	25 496	30 083	11 973	10 160	10 160	13 742	17 520	18 290
Storm water Infrastructure					600					
Electrical Infrastructure										
Water Supply Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure							500			
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure										
Community Facilities		16 508	25 496	30 083	12 573	10 160	10 160	14 242	17 520	18 290
Sport and Recreation Facilities		8 479	4 346	3 864				5 500		
Community Assets						350	3 811	3 500		
Heritage Assets		8 479	4 346	3 864		350	3 811	9 000		
Revenue Generating				152						
Non-revenue Generating										
Investment properties										
Operational Buildings										
Housing		1 971	3 191	4 409	100			2 000		
Other Assets										
Biological or Cultivated Assets		1 971	3 191	4 409	100			2 000		
Servitudes										
Licences and Rights										
Intangible Assets				1 647						
Computer Equipment				1 647						
Furniture and Office Equipment										
Machinery and Equipment					25	159		16		
Transport Assets					25	50		131		
Libraries										
Zoo's, Marine and Non-biological Animals										
TOTAL CAPITAL EXPENDITURE - Asset class		26 958	33 033	40 155	12 723	10 718	13 971	25 389	17 520	18 290

5

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Burgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

Choose name from list - Table A10 Basic service delivery measurement

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	13,567	13,567	13,567	13,567
Piped water inside yard (but not in dwelling)		-	-	-	-	-	4,500	4,500	4,500	4,500
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>							18,067	18,067	18,067	18,067
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>							4,057	4,057	4,057	4,057
Total number of households	5	-	-	-	-	-	4,057	4,057	4,057	4,057
Sanitation/sewerage:							22,124	22,124	22,124	22,124
Flush toilet (connected to sewerage)		-	-	-	-	-	5,249	5,249	6,363	6,363
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>							12,375	12,375	12,375	12,375
Bucket toilet		-	-	-	-	-	17,624	17,624	18,738	18,738
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>							-	-	-	-
Total number of households	5	-	-	-	-	-	17,624	17,624	18,738	18,738
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>							-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>							-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>							-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>							-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided										
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		3	6	3	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		6	3	6	6	3	6	6	6	6
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		1	1	1	1	1	1	1	1	1
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-
Water (In excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	839	889	942
Sanitation (In excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (In excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (In excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6							839	889	942

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Choose name from list - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Choose Name from list - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
REVENUE ITEMS:											
Property rates											
Total Property Rates <i>less: Property Foregone (examples: reductions and rebates and arrearable values in excess of section 17 of MORA)</i>	6	11 205	12 268	12 780	15 040	15 040	15 040	15 401	16 819	18 331	19 843
Net Property Rates		11 205	12 268	12 780	15 040	15 040	15 040	13 401	16 040	16 942	16 839
Service charges - electricity revenue											
Total Service charges - electricity revenue <i>less: Property Foregone (in excess of 50 kWh per indigent household per month)</i> <i>less: Cost of Free Basic Services (50 kWh per indigent household per month)</i>	6	-	-	-	(900)	-	-	-	339	199	442
Net Service charges - electricity revenue		-	-	-	(900)	-	-	-	-	-	-
Service charges - water revenue											
Total Service charges - water revenue <i>less: Property Foregone (in excess of 6 kilolitres per indigent household per month)</i> <i>less: Cost of Free Basic Services (6 kilolitres per indigent household per month)</i>	6	-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue											
Total Service charges - sanitation revenue <i>less: Property Foregone (in excess of free sanitation service to indigent households)</i> <i>less: Cost of Free Basic Services (free sanitation service to indigent households)</i>	6	-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue											
Total refuse removal revenue Total landfill revenue <i>less: Property Foregone (in excess of one removal a week to indigent households)</i> <i>less: Cost of Free Basic Services (removed once a week to indigent households)</i>	6	125	451	463	1 070	1 070	920	632	1 138	1 204	1 276
Net Service charges - refuse revenue		426	451	463	1 070	1 070	920	632	1 138	1 204	1 276
Other Revenue by source											
Rent Levy		-	-	-	-	-	-	-	-	-	-
Other Revenue		7 362	9 371	5 005	272	437	1 258	541	352	373	396
Total 'Other' Revenue	1	7 362	9 371	5 005	272	437	1 258	541	352	373	396
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	27 440	33 563	36 659	38 171	36 677	34 067	21 913	49 611	49 987	52 988
Pension and UIF Contributions		-	-	-	24	24	224	134	571	202	310
Medical Aid Contributions		-	-	-	1 323	1 358	1 323	324	1 742	1 847	1 984
Overtime		-	-	-	140	259	175	132	240	255	270
Performance Bonus		-	-	-	2 521	2 144	2 518	1 840	1 919	2 135	2 158
Motor Vehicle Allowance		-	-	-	1 115	1 044	1 047	705	1 124	1 132	1 260
Cellphone Allowance		-	-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	30	62	67	44	52	55	59
Other benefits and allowances		-	-	-	500	650	1 550	540	100	742	717
Payments in lieu of leave		-	-	-	1 000	1 000	1 150	648	1 000	1 060	1 124
Long service awards		-	-	-	500	500	-	-	400	400	449
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	-
sub-total	4	27 440	33 563	36 659	45 298	44 131	41 076	27 214	49 611	49 987	52 988
Less: Employees costs capitalised to PPE	5	-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	27 440	33 563	36 659	45 298	44 131	41 076	27 214	49 611	49 987	52 988
Contributions recognised - capital											
LRA contributions by council		-	-	-	-	-	15	-	-	-	-
Total Contributions recognised - capital		-	-	-	-	-	15	-	-	-	-

Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		2 905	9 608	17 585	11 042	18 369	-	(0)	13 463	20 541	21 763
Lease amortisation		-	-	-	2	2	-	-	-	3	3
Capital asset impairment		-	-	-	792	739	-	-	-	-	-
Depreciation resulting from revaluation of PPE		-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	10	8 505	9 608	17 585	11 867	19 310	-	(0)	13 471	20 544	21 766
Bulk purchases											
Electricity Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Water Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Total bulk purchases	1	-	-	-	-	-	-	-	-	-	-
Transfers and grants											
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	1 000	1 000	1 000	1 000	900	950	1 000
Total transfers and grants	1	-	-	-	1 000	1 000	1 000	1 000	900	950	1 000
Contracted services											
LSI services provided by contract		-	-	-	24 275	30 063	19 556	13 327	28 530	31 273	33 150
sub-total	1	-	-	-	24 275	30 063	19 556	13 327	28 530	31 273	33 150
Allocations to organs of state:											
Electricity		7 584	8 319	9 105	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total contracted services		7 584	8 319	9 105	24 275	30 063	19 556	13 327	28 530	31 273	33 150
Other Expenditure by Type											
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Consultant fees		-	-	-	-	-	-	-	-	-	-
Audit fees		-	-	-	1 300	1 200	3 981	1 256	1 500	1 590	1 685
General expenses	3	15 867	27 569	37 640	8 447	11 710	6 374	4 158	9 219	9 427	10 006
LSI: Other Expenditure by Type		-	-	-	-	-	-	-	900	950	1 000
Total 'Other' Expenditure	1	15 867	27 569	37 640	10 247	13 010	10 024	5 416	11 619	11 971	12 686
by Expenditure Item	8										
Employee related costs		-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-
Contracted Services		-	-	-	-	-	-	-	-	-	-
Other Expenditure		-	-	-	-	-	-	-	43 719	40 427	42 560
Total Repairs and Maintenance Expenditure	9	-	-	-	-	-	-	-	43 719	40 427	42 560
check		-	-	-	(5,436)	15	(2,353)	-	-	-	-

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
5. This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA11c.
10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'

Choose name from list - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - EXECUTIVE AND COUNCIL	Vote 2 - FINANCE AND ADMINISTRATI ON	Vote 3 - HOUSING	Vote 4 - COMMUNITY AND SOCIAL SERVICES	Vote 5 - INTERNAL AUDIT	Vote 6 - PLANNING AND DEVELOPMEN T	Vote 7 - ROAD TRANSPORT	Vote 8 - SPORTS AND RECREATION	Vote 9 - WASTE MANAGEMENT	Vote 10 - WASTE WATER MANAGEMENT	Vote 11 - Null	Vote 12 - Null	Vote 13 - Null	Vote 14 - Null	Vote 15 - Null	Total
R thousand	1																
Revenue By Source																	
Property rates		-	16,051	-	-	-	-	-	-	-	-	-	-	-	-	-	16,040
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	1,275	-	-	-	-	-	-	1,275
Rent of facilities and equipment		-	421	-	33	-	-	-	-	-	-	-	-	-	-	-	448
Interest earned - external investments		-	3,449	-	-	-	-	-	-	-	-	-	-	-	-	-	3,449
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	33	-	-	-	-	-	-	33
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	205	-	-	-	-	-	-	-	-	205
Licence and permits		-	-	-	-	-	181	510	-	-	-	-	-	-	-	-	691
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue		-	71	-	112	-	1,021	-	7	20	-	-	-	-	-	-	1,230
Transfers and subsidies		2,388	36,743	-	3,611	-	2,422	10,500	-	3,291	-	-	-	-	-	-	58,955
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2,653	78,728	-	4,880	-	3,646	11,605	7	4,622	-	-	-	-	-	-	103,545
Expenditure By Type																	
Employee related costs		2,750	16,128	378	3,251	1,181	5,138	12,784	2,081	2,185	475	-	-	-	-	-	48,662
Remuneration of councillors		5,141	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,141
Debt impairment		-	1,750	-	-	-	-	-	-	-	-	-	-	-	-	-	1,750
Depreciation & asset impairment		186	2,457	-	1,705	-	7	14,021	6	965	-	-	-	-	-	-	19,631
Finance charges		-	20	-	-	-	-	5	-	-	-	-	-	-	-	-	25
Bank purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		16	373	5	430	-	41	2,240	213	106	11	-	-	-	-	-	3,529
Contracted services		1,933	6,321	-	4,611	-	711	15,781	112	551	-	-	-	-	-	-	29,903
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		1,310	1,181	-	1,610	-	66	5,105	167	651	11	-	-	-	-	-	14,610
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		12,910	33,942	283	14,782	1,183	5,785	47,280	2,773	4,622	496	-	-	-	-	-	124,458
Surplus/(Deficit)		(9,422)	42,784	(283)	(10,712)	(1,183)	(3,138)	(35,675)	(2,766)	(0)	(496)	-	-	-	-	-	(20,911)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(9,422)	42,784	(283)	(10,712)	(1,183)	16,103	(35,685)	(2,763)	(0)	(496)	-	-	-	-	-	(1,670)

1. Departmental columns to be based on municipal organization structure

Choose name from list - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Comparing actual to Budgeted Financial Position											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
ASSETS											
Call investment deposits											
Call deposits		45 796	47 266	-	-	-	317 917	30 112	-	-	-
Other current investments		-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	2	45 796	47 266	-	-	-	317 917	30 112	-	-	-
Consumer debtors											
Consumer debtors		6 196	23 173	2 578	17	107	16 689	1 162	24 604	26 198	27 888
Less: Provision for debt impairment		-	-	-	-	-	-	-	-	-	-
Total Consumer debtors	2	6 196	23 173	2 578	17	107	16 689	1 162	24 604	26 198	27 888
Debt impairment provision											
Balance at the beginning of the year		-	-	-	-	-	-	-	-	-	-
Contributions to the provision		-	-	-	-	-	-	-	-	-	-
Bad debts written off		-	-	-	-	-	-	-	-	-	-
Balance at end of year		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		144 625	166 055	323 352	735	3 952	107 185	9 650	332 738	329 724	326 248
Leases recognised as PPE	3	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		-	-	-	10 871	18 333	-	-	-	-	-
Total Property, plant and equipment (PPE)	2	144 625	166 055	323 352	(10 136)	(14 381)	107 185	9 650	332 738	329 724	326 248
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		398	433	436	69	2 071	-	-	-	-	-
Current portion of long-term liabilities		-	-	-	-	-	-	-	-	-	-
Total Current liabilities - Borrowing		398	433	436	69	2 071	-	-	-	-	-
Trade and other payables											
Trade and other creditors		18 336	21 406	21 172	199 368	-	70 243	11 317	18 320	17 456	16 765
Unspent conditional transfers		-	-	-	-	-	-	-	3 500	2 800	2 240
VAT		-	-	-	-	-	22 113	3 812	-	-	-
Total Trade and other payables	2	18 336	21 406	21 172	199 368	-	92 356	15 428	21 820	20 256	19 005
Non current liabilities - Borrowing											
Borrowing		9 191	10 537	-	-	-	-	-	-	-	-
Finance leases (including PPP asset element)	4	-	-	-	-	-	(689)	(35)	-	-	-
Total Non current liabilities - Borrowing		9 191	10 537	-	-	-	(689)	(35)	-	-	-
Provisions - non-current											
Retirement benefits		2 324	5 525	16 937	-	-	-	-	-	-	-
List other major provision items		-	-	-	-	-	-	-	-	-	-
Provision landfill site rehabilitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Provisions - non-current		2 324	5 525	16 937	-	-	-	-	-	-	-
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		-	-	-	-	-	-	-	-	-	-
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		28 186	38 325	22 044	8 221	(349)	38 463	61 263	(1 673)	(5 287)	(4 443)
Appropriations to Reserves		-	-	-	-	-	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	28 186	38 325	22 044	8 221	(349)	38 463	61 263	(1 673)	(5 287)	(4 443)
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	28 186	38 325	22 044	8 221	(349)	38 463	61 263	(1 673)	(5 287)	(4 443)
Total capital expenditure includes expenditure on nationally significant priorities:											
Provision of basic services											

- References
1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
 2. Must reconcile with Table A6 Budgeted Financial Position
 3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
 4. Borrowing must reconcile to Table A17

check (144 496) (170 679) (352 162) 199 811 533 (788 714) 22 154 (372 734) (379 136) (382 046)

Choose name from list - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Choose name from list - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousand													
Basic Service Delivery and Infrastructure	To address Service backlogs and future growth as well as maintain and upgrade existing infrastructure	A 1					13,744	16,114	11,573	16,234	8,473	9,021	
Social and Local Economic Development	To stimulate economic development or create an environment suitable for vigorous economic development	B 1					21,605	25,728	21,134	25,919	24,519	25,663	
Good governance and public participation	To provide systems and mechanisms for accountability and public participation in municipal decision-making	C 1					2,749	2,749	-	2,388	3,061	3,245	
Municipal transformation and institutional development	Provide input into the review of the current recruitment and retention strategy	D 1					112	112	57	124	131	139	
Municipal financial viability and management	To manage municipal resources to ensure financial sustainability and affordability	E 1		97,037	123,164	128,595	73,172	73,732	85,308	77,551	85,365	92,239	
Spatial and Environmental (cross cutting)	To promote an efficient and credible strategic planning and annual planning	F 1					40	85	2,726	70	74	76	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	97,037	123,164	128,595	111,422	118,521	120,805	122,786	121,623	130,387
References													
1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)													
2. Balance at closure													

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
 2. Balance of allocations not directly linked to an IDP strategic objective check ap revenue balance

0 262 417 746

Choose name from list - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand												
Basic Service Delivery and Infrastructure	To address Service backlogs and future growth as well as maintain and upgrade existing infrastructure	A 1		68 851	84 839	106 551	49 149	60 594	43 641	33 789	61 562	67 116
Social and Local Economic Development	To stimulate economic development or create an environment suitable for vigorous economic development	B 1					14 820	15 775	8 954	15 621	15 054	16 074
Good governance and public participation	To provide systems and mechanisms for accountability and public participation in municipal developmental affairs	C 1					12 133	12 077	3 495	12 310	13 095	13 815
Municipal transformation and institutional development	Provide input into the review of the current recruitment and retention strategy	D 1					9 391	10 295	6 601	12 607	13 420	14 295
Municipal financial viability and management	To manage municipal resources to ensure financial sustainability and affordability	E 1					15 684	16 817	12 107	17 583	18 709	19 907
Spatial and Environmental (cross cutting)	To promote an efficient and credible strategic planning and spatial planning	F 1					1 710	1 711	2 282	2 549	2 714	2 889
Allocations to other priorities												
Total Expenditure				68 851	84 839	106 551	103 202	118 869	82 078	124 459	126 494	134 084
References												
1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)												
2. Balance of allocations not directly linked to an IDP strategic objective												
check op expenditure balance							0	(0)	(0)	(0)	0	(0)

Choose name from list - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousand													
Basic Services Delivery and Infrastructure	To address Service backlogs and future growth as well as maintain and upgrade existing infrastructure	A 1		26 959	33 034	40 155	20 370	18 880	18 880	18 758	17 520	18 290	
Social and Local Economic development	To stimulate economic development or create an environment suitable for vigorous economic development	B 1					425	3 389	3 389	5 100	-	-	
Good governance and public participation	To provide systems and mechanisms for accountability and public participation in municipal development affairs	C 1					25	31	31	-	-	-	
Municipal transformation and institutional development	Provide input into the review of the current recruitment and retention strategy	D 1					185	399	399	1 631	-	-	
Municipal financial viability and management	To manage municipal resources to ensure financial sustainability and affordability	E 1											
Spatial and Environmental (emissions cutting)	To promote an efficient and credible strategic planning and spatial planning	F 1					-	-	-	-	-	-	
		P											
Allocations to other priorities				3									
Total Capital Expenditure				1	26,959	33,034	40,155	21,005	22,679	22,679	25,389	17,520	18,290

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36
3. Balance of allocations not directly linked to an IDP strategic objective check capital balance

Choose name from list - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20
Vote 1 - Roads and Stormwater									
Function - Roads									
Sub-function 1 - Eradication of backlogs									
Reduce road backlogs									
	Kilometer				79.6%	79.1%	79.0%	79.0%	79.0%
Sub-function 2 - Roads maintained									
Surface roads resurfaced / rehabilitated	Kilometer				4.0%	4.0%	4.0%	4.0%	4.0%
Sub-function 3 - Roads for growth									
New roads to be constructed	Kilometer				4.0%	4.0%	4.0%	4.0%	4.0%
Function - Stormwater									
Sub-function 1 - Reduction of backlog									
Stormwater drainage to stimulate growth	Kilometer				30.0%	30.0%	30.0%	30.0%	30.0%
Sub-function 2 - Stormwater for growth									
Stormwater drainage to stimulate growth	Kilometer				10.0%	10.0%	10.0%	10.0%	10.0%
Vote 2 - Energy and Electricity									
Function - Electrification									
Sub-function 1 - New connections									
Houses electrified to eradicate backlogs	No of Households				1000.0%	1000.0%	1000.0%	1000.0%	1000.0%
Vote - Housing									
Function 1 - Housing									
Sub-function 1 - Construction of houses									
No of houses constructed to eradicate backlogs	no of houses				100.0%	100.0%	100.0%	100.0%	100.0%
Vote - Solid waste									
Function 1 - Refuse removal									
Sub-function 1 - Refuse collection	no of houses				100.0%	100.0%	100.0%	100.0%	100.0%
Extension of refuse removal service to eradicate	no of houses								

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities

3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

Choose name from list - Entities measurable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20
Entity 1 - (name of entity)									
Insert measure's description									
Entity 2 - (name of entity)									
Surface roads resurfaced / rehabilitated									
Entity 3 - (name of entity)									
Surface roads resurfaced / rehabilitated									
And so on for the rest of the Entities									

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

& Expenditure	
Budget Year +2	
2020/21	
79.0%	
4.0%	
4.0%	
91.0%	
10.0%	
100.0%	
100.0%	
100.0%	

& Expenditure

Budget Year +2
2020/21

Choose name from list - Supporting Table SA8 Performance indicators and benchmarks

Supporting Table SAS Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.3%	0.8%	0.4%	0.0%	0.0%	0.8%	0.1%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.0%	2.6%	1.8%	0.1%	0.1%	2.6%	0.2%	0.1%	0.1%	0.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	10.3%	0.0%	0.0%	0.0%	108.7%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	2.9	3.4	3.7	0.1	7.9	8.8	2.9	2.7	3.1	3.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.9	3.4	3.7	0.1	7.9	8.8	2.9	2.7	3.1	3.7
Liquidity Ratio	Monetary Assets/Current Liabilities	2.5	2.2	1.5	0.1	8.1	7.2	2.1	0.9	1.1	1.3
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		80.4%	70.6%	70.6%	100.0%	100.0%	162.4%	100.0%	90.0%	110.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		80.4%	70.6%	70.6%	100.0%	100.0%	162.4%	100.0%	90.0%	110.8%	110.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.3%	28.4%	52.2%	2.9%	-0.5%	148.7%	13.8%	38.3%	40.6%	40.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))	39.0%	44.8%	66.0%	1051.3%	0.0%	204.6%	17.8%	93.1%	80.9%	66.9%
Creditors to Cash and Investments											
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kt)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
IDP regulation financial viability indicators											
Employee costs	Employee costs/(Total Revenue - capital revenue)	39.8%	35.2%	39.6%	216.5%	45.1%	41.2%	29.6%	47.9%	48.2%	47.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	37.0%	0.0%	240.6%	50.8%	49.9%		47.7%	48.0%	47.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	25.6%	0.0%	2.4%		44.2%	39.0%	38.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	12.4%	10.7%	19.1%	56.1%	19.8%	0.0%	0.0%	18.7%	19.9%	19.6%
i. Debt coverage											
	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	5.5	6.4	7.1	6.7	6.7	6.7	6.3	7.2	6.7	7.1
ii. O/S Service Debtors to Revenue											
	Total outstanding service debtors/annual revenue received for services	61.4%	213.1%	364.1%	3.9%	-2.3%	808.9%	83.9%	218.8%	232.4%	233.0%
iii. Cost coverage											
	(Available cash + Investments)/monthly fixed operational expenditure	11.7	9.8	5.8	2.8	6.6	5.6	16.8	2.5	2.7	3.0
References											
1. Consumer debtors > 12 months old are excluded from current assets											

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

No.		2014/15		2015/16		2016/17		Current Year 2017/18		2017/18 Budget		2017/18 Actual		2017/18 Variance		2017/18 Variance	
No.		Actual	Budget	Actual	Budget	Actual	Budget	Original Budget	Adjusted Budget	Actual	Budget	Actual	Budget	Variance	%	Variance	%
1	Food and drink	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
2	Travel	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
3	Accommodation	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
4	Transport	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
5	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
6	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
7	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
8	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
9	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
10	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
11	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
12	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
13	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
14	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
15	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
16	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
17	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
18	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
19	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
20	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
21	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
22	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
23	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
24	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
25	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
26	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
27	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
28	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
29	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
30	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
31	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
32	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
33	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
34	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
35	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
36	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
37	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
38	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
39	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
40	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
41	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
42	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
43	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
44	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
45	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
46	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
47	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
48	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
49	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
50	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
51	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
52	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
53	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
54	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
55	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
56	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
57	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
58	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
59	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
60	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
61	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
62	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
63	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
64	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
65	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
66	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
67	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
68	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
69	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
70	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
71	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
72	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0%	0.00	0%
73	Other	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00						

Letter to the Hon. Justice for each line of FSS	Number of Hon. Justice for each line of FSS
Formal settlements - (do not put in if not made by the court)	Formal settlements - (do not put in if not made by the court)
Number of HH receiving the type of FSS	Number of HH receiving the type of FSS
Informal settlements (private)	Informal settlements (private)
Number of HH receiving the type of FSS	Number of HH receiving the type of FSS
Informal settlements targeted for upgrading (Rural)	Informal settlements targeted for upgrading (Rural)
Number of HH receiving the type of FSS	Number of HH receiving the type of FSS
Living in informal backyard rental agreement (Rural)	Living in informal backyard rental agreement (Rural)

Choose name from list Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	47 084	47 735	32 098	18 984	48 647	34 338	65 238	19 684	21 588	25 051
Cash + investments at the yr end less applications - R'000	18(1)b	2	34 955	27 759	(838)	(180 619)	16 311	806 261	32 692	33 635	47 580	55 209
Cash year end/monthly employee/supplier payments	18(1)b	3	11.7	9.8	5.8	2.8	6.6	5.6	16.8	2.5	2.7	3.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	28 186	38 325	22 044	8 221	(349)	38 463	61 263	(1 673)	(5 287)	(4 443)
Service charge rev % change - macro CPI-X target exclusive	18(1)a,(2)	5	N.A.	3.4%	(1.7%)	8.6%	(0.1%)	(6.9%)	(17.7%)	0.6%	(6.2%)	(0.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	87.2%	5.3%	(24.4%)	98.8%	99.7%	143.7%	95.7%	90.2%	109.8%	109.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	10.5%	7.6%	8.5%	6.9%	14.4%	0.0%	0.0%	11.7%	12.4%	12.4%
Capital payments % of capital expenditure	18(1)c;19	8	100.0%	100.0%	100.0%	3.8%	17.4%	472.8%	42.8%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	8.2%	0.0%	0.0%	0.0%	107.9%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	279.4%	78.2%	(98.7%)	(173.4%)	(32624.2%)	(91.4%)	(8794.1%)	6.3%	6.3%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	(53.6%)	0.1%	2.2%	473.8%	13.7%	12.3%	13.2%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	40.3%	0.0%	0.0%

Choose name from list - Supporting Table SA11 Property rates summary

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Valuation:	1			01/07/2017	01/07/2017			01/07/2017		
Date of valuation:					01/07/2017			01/07/2017		
Financial year valuation used	2				Yes			Yes		
Municipal by-laws s6 in place? (Y/N)					Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)					No	No	No	No	No	No
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3				2	2	2	2	2	2
No. of data collectors (FTE)	3				6	-	-	-	-	-
No. of internal valuers (FTE)	3				-	-	-	-	-	-
No. of external valuers (FTE)	3				1	1	1	1	1	1
No. of additional valuers (FTE)	4				-	-	-	-	-	-
Valuation appeal board established? (Y/N)					Yes	-	-	yes	-	-
Implementation time of new valuation roll (mths)					60			48		
No. of properties	5				3,171	3,171	3,171	3,171	3,171	3,171
No. of sectional title values	5				1,245,000	1,245,000	1,245,000	1,245,000	1,245,000	1,245,000
No. of unreasonably difficult properties s7(2)					-	-	-	-	-	-
No. of supplementary valuations					1	1	1	1	1	1
No. of valuation roll amendments					1	1	1	1	1	1
No. of objections by rate payers					73	-	-	73	-	-
No. of appeals by rate payers					-	-	-	-	-	-
No. of successful objections	8				-	-	-	-	-	-
No. of successful objections > 10%	8				-	-	-	-	-	-
Supplementary valuation					-	-	-	-	-	-
Public service infrastructure value (Rm)	5				39	39	39	39	39	39
Municipality owned property value (Rm)					100	100	100	100	100	100
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)					12	12	12	12	12	12
Valuation reductions-nature reserves/park (Rm)					-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)					-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)					21	21	21	21	21	21
Valuation reductions-public worship (Rm)					-	-	-	-	-	-
Valuation reductions-other (Rm)					49	49	49	49	49	49
Total valuation reductions:					82	82	82	82	82	82
Total value used for rating (Rm)	5				3,723	3,723	3,723	3,723	3,723	3,723
Total land value (Rm)	5				-	-	-	-	-	-
Total value of improvements (Rm)	5				-	-	-	-	-	-
Total market value (Rm)	5				3,723	3,723	3,723	3,723	3,723	3,723
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5				Yes			Yes		
Differential rates used? (Y/N)					No			No		
Limit on annual rate increase (s20)? (Y/N)					Yes	Yes	Yes	Yes	Yes	Yes
Special rating area used? (Y/N)					Yes	Yes	Yes	Yes	Yes	Yes
Phasing-in properties s21 (number)					Yes	Yes	Yes	Yes	Yes	Yes
Rates policy accompanying budget? (Y/N)					Yes	Yes	Yes	Yes	Yes	Yes
Fixed amount minimum value (R'000)					No			No		
Non-residential prescribed ratio s19? (%)					Yes			Yes		
Rate revenue:										
Rate revenue budget (R'000)	6				15,040	15,040	15,040	15,040	15,040	15,040
Rate revenue expected to collect (R'000)	6				13,536	13,536	13,536	13,536	13,536	13,536
Expected cash collection rate (%)					90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Special rating areas (R'000)	7				-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)					-	-	-	150	150	150
Rebates, exemptions - pensioners (R'000)					200	200	200	500	500	500
Rebates, exemptions - bona fide farm. (R'000)					-	-	-	-	-	-
Rebates, exemptions - other (R'000)					-	-	-	-	-	-
Phase-in reductions/discounts (R'000)					-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)					200	200	200	650	650	650

- References**
1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
 2. To give effect to rates policy
 3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
 4. Required to implement new system (FTE)
 5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
 6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
 7. Included in rate revenue budget
 8. In favour of the rate-payer

Choose name from list - Supporting Table SA13a Service Tariffs by category

[illegible]

Choose name from list - Supporting Table SA14 Household bills

House Name from list - Supporting Table SA14 Household bills											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19 % Incr.	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Rand/cent											
Monthly Account for Household - 'Middle Income Range'											
1											
Rates and services charges:											
Property rates											
Electricity: Basic levy		428 33	445 46	454 00	472 19	472 19	472 19	-	472 19	472 19	472 19
Electricity: Consumption					-	-	-	-	-	-	-
Water: Basic levy					-	-	-	-	-	-	-
Water: Consumption					-	-	-	-	-	-	-
Sanitation					-	-	-	-	-	-	-
Refuse removal					-	-	-	-	-	-	-
Other		33 71	37 67	40 15	42 72	42 72	42 72	-	-	-	-
sub-total		462.04	483.34	494.18	514.91	514.91	514.91	6.0%	45 28	48 00	50 88
VAT on Services											
Total large household bill:		462.04	483.34	494.18	514.91	514.91	514.91	0.5%	517.47	520.19	523.07
% Increase/decrease			4.6%	2.2%	4.2%	-	-	0.5%	0.5%	0.5%	0.6%
Monthly Account for Household - 'Affordable Range'											
2											
Rates and services charges:											
Property rates											
Electricity: Basic levy		296 54	293 70	322 79	323 79	323 79	323 79	-	323 79	343 22	363 81
Electricity: Consumption					-	-	-	-	-	-	-
Water: Basic levy					-	-	-	-	-	-	-
Water: Consumption					-	-	-	-	-	-	-
Sanitation					-	-	-	-	-	-	-
Refuse removal					-	-	-	-	-	-	-
Other		33 71	35 75	40 15	42 72	42 72	42 72	-	-	-	-
sub-total		330.25	329.45	363.94	366.51	366.51	366.51	6.0%	45 28	48 00	50 88
VAT on Services											
Total small household bill:		330.25	329.45	363.94	366.51	366.51	366.51	0.7%	369.07	391.22	414.69
% Increase/decrease			(0.2%)	10.5%	0.7%	-	-	0.7%	0.7%	6.0%	6.0%
Monthly Account for Household - 'Indigent'											
3											
Household receiving free basic services											
Rates and services charges:											
Property rates											
Electricity: Basic levy		323 79	163 18	179 89	223 79	323 79	323 79	-	323 79	343 22	363 81
Electricity: Consumption		40 83	42 46	31 07	46 40	46 40	46 40	16.0%	53 83	57 16	60 48
Water: Basic levy					-	-	-	-	-	-	-
Water: Consumption					-	-	-	-	-	-	-
Sanitation					-	-	-	-	-	-	-
Refuse removal					-	-	-	-	-	-	-
Other		33 71	35 73	40 15	42 72	42 72	42 72	-	-	-	-
sub-total		404.03	241.37	251.40	412.91	412.91	412.91	6.0%	45 28	48 00	50 88
VAT on Services											
Total small household bill:		404.03	241.37	251.40	412.91	412.91	412.91	2.4%	422.90	448.28	475.17
% Increase/decrease			(40.3%)	4.2%	64.2%	-	-	2.4%	2.4%	6.0%	6.0%
References											
1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water											
2. Use as basis property value of R500 000 and R700 000 - 500 kWh electricity											

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

Choose name from list - Supporting Table SA15 Investment particulars by type

SA15 Investment particulars by type										
Investment type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners					40 000	40 000	40 000	40 000	40 000	40 000
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total		-	-	-	40,000	40,000	40,000	40,000	40,000	40,000
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-
References										
1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits)										

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

Choose name from list - Supporting Table SA17 Borrowing

Borrowing - Categorised by type		Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Parent municipality											
Annuity and Bullet Loans											
Long-Term Loans (non-annuity)											
Local registered stock											
Instalment Credit											
Financial Leases											
PPP liabilities											
Finance Granted By Cap Equipment Supplier											
Marketable Bonds											
Non-Marketable Bonds											
Bankers Acceptances											
Financial derivatives											
Other Securities											
Municipality sub-total		1	-	-	-	-	-	-	-	-	-
Entities											
Annuity and Bullet Loans											
Long-Term Loans (non-annuity)											
Local registered stock											
Instalment Credit											
Financial Leases											
PPP liabilities											
Finance Granted By Cap Equipment Supplier											
Marketable Bonds											
Non-Marketable Bonds											
Bankers Acceptances											
Financial derivatives											
Other Securities											
Entities sub-total		1	-	-	-	-	-	-	-	-	-
Total Borrowing		1	-	-	-	-	-	-	-	-	-
Unspent Borrowing - Categorised by type											
Parent municipality											
Long-Term Loans (annuity/reducing balance)											
Long-Term Loans (non-annuity)											
Local registered stock											
Instalment Credit											
Financial Leases											
PPP liabilities											
Finance Granted By Cap Equipment Supplier											
Marketable Bonds											
Non-Marketable Bonds											
Bankers Acceptances											
Financial derivatives											
Other Securities											
Municipality sub-total		1	-	-	-	-	-	-	-	-	-
Entities											
Long-Term Loans (annuity/reducing balance)											
Long-Term Loans (non-annuity)											
Local registered stock											
Instalment Credit											
Financial Leases											
PPP liabilities											
Finance Granted By Cap Equipment Supplier											
Marketable Bonds											
Non-Marketable Bonds											
Bankers Acceptances											
Financial derivatives											
Other Securities											
Entities sub-total		1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing		1	-	-	-	-	-	-	-	-	-

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)
check borrowing balance

(9,191)

(10,537)

Choose name from list - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:										
Local Government Equitable Share		-	-	-	71,531	71,531	71,531	77,295	77,130	83,492
Finance Management		-	-	-	59,253	59,253	59,253	62,473	60,308	74,226
Integrated National Electrification Programme		-	-	-	1,300	1,900	1,900	1,900	1,900	1,900
EPWP Incentive		-	-	-	8,000	8,000	8,000	10,500	6,000	6,400
		-	-	-	1,443	1,443	1,443	1,515		
		-	-	-	-	-	-	-	-	-
MIG Operational (PMU)		-	-	-	-	-	-	-	-	-
Provincial Government:					935	935	935	907	922	963
		-	-	-	932	932	932	2,711	3,101	2,998
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	188	188	188	197	211	226
MIG Operational (PMU)		-	-	-	744	744	744	2,514	2,640	2,772
District Municipality:					-	-	-	-	-	-
(insert description)		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:					-	-	-	-	-	-
(insert description)		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	-	-	72,463	72,463	72,463	80,006	80,231	86,490
Capital Transfers and Grants										
National Government:										
Municipal Infrastructure Grant (MIG)		-	-	-	17,760	17,760	17,760	17,242	17,520	18,290
		-	-	-	17,760	17,760	17,760	17,242	17,520	18,290
		-	-	-	-	-	-	-	-	-
Other capital transfers/grants (insert desc)		-	-	-	-	-	-	-	-	-
Provincial Government:										
Small Town		-	-	-	-	3,000	3,000	2,000	-	-
District Municipality:						3,000	3,000	2,000	-	-
(insert description)		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:					-	-	-	-	-	-
Arts and culture (donated assets)		-	-	-	-	13	13	-	-	-
		-	-	-	-	13	13	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		-	-	-	17,760	20,773	20,773	19,242	17,520	18,290
References					90,223	93,236	93,236	99,248	97,751	104,780

- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Total transfers and grants must reconcile to Budgeted Cash Flows
- Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts).

Choose name from list - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:										
Local Government Equitable Share		-	-	-	71,531	71,531	71,531	77,295	77,130	83,492
Finance Management					59,253	59,253	59,253	62,473	68,308	74,229
Integrated National Electrification Programme					1,900	1,900	1,900	1,900	1,900	1,900
EPWP Incentive					8,000	8,000	8,000	10,500	6,000	6,400
					1,443	1,443	1,443	1,515	-	-
					-	-	-	-	-	-
MIG Operational (PMU)					-	-	-	-	-	-
					935	935	935	907	922	963
Provincial Government:					932	932	932	2,711	3,101	2,998
					188	188	188	197	211	226
					744	744	744	2,514	2,640	2,772
					-	-	-	-	250	-
MIG Operational (PMU)					-	-	-	-	-	-
District Municipality:					-	-	-	-	-	-
[insert description]					-	-	-	-	-	-
Other grant providers:					-	-	-	-	-	-
[insert description]					-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:					72,463	72,463	72,463	80,006	80,231	86,490
Capital expenditure of Transfers and Grants										
National Government:										
Municipal Infrastructure Grant (MIG)					17,760	17,760	17,760	17,242	17,520	18,290
					17,760	17,760	17,760	17,242	17,520	18,290
Other capital transfers/grants [insert desc]										
Provincial Government:										
Small Town					-	3,000	3,000	2,000	-	-
					-	3,000	3,000	2,000	-	-
District Municipality:										
[insert description]					-	-	-	-	-	-
Other grant providers:										
Arts and culture (donated assets)					-	13	13	-	-	-
					-	13	13	-	-	-
Total capital expenditure of Transfers and Grants					17,760	20,773	20,773	19,242	17,520	18,290
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS					90,223	93,236	93,236	99,248	97,751	104,780

References

1 Expenditure must be separately listed for each transfer or grant received or recognised

Choose name from list - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		17,232	69,419	70,311						
Conditions met - transferred to revenue		47,232	69,419	70,311	-	-	-	77,295	77,130	83,492
Conditions still to be met - transferred to liabilities								77,295	77,130	83,492
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue								4,711	3,101	2,998
Conditions still to be met - transferred to liabilities								4,711	3,101	2,998
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		47,232	69,419	70,311	-	-	-	82,006	80,231	86,490
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		24,010	29,391	31,706	21,005	20,760	20,760	17,242	17,520	18,290
Conditions met - transferred to revenue		24,010	29,391	31,706	21,005	20,760	20,760	17,242	17,520	18,290
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue								2,000		
Conditions still to be met - transferred to liabilities								2,000		
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		24,010	29,391	31,706	21,005	20,760	20,760	19,242	17,520	18,290
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		71,242	98,810	102,017	21,005	20,760	20,760	101,248	97,751	104,780
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

Check opex
Check capex

(72,553) (72,553) 2,000 (0) 0
0 0 (0)

Choose name from list - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
Cash Transfers to other municipalities											
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Em's		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Insert description</i>		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of individuals											
<i>Insert description</i>		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other municipalities											
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Em's		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
<i>Insert description</i>	4	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of individuals											
<i>Insert description</i> Free basic Electricity	5	-	-	-	1,000	1,000	1,000	1,000	900	950	1,000
Total Non-Cash Grants To Groups Of individuals:		-	-	-	1,000	1,000	1,000	1,000	900	950	1,000
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	1,000	1,000	1,000	1,000	900	950	1,000
TOTAL TRANSFERS AND GRANTS	6	-	-	-	1,000	1,000	1,000	1,000	900	950	1,000

- References**
1. Insert description listed by municipal name and demarcation code of recipient
 2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
 3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
 4. Insert description of each other organisation (e.g. charity)
 5. Insert description of each other organisation (e.g. the aged, child-headed households)
 6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

Choose name from list - Supporting Table SA22 Summary councillor and staff benefits

Supporting Table 3A22 Summary Councilor and staff benefits										
Summary of Employee and Councilor remuneration	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		-	4,013	-	3,296	3,691	6,942	5,123	5,430	5,756
Pension and UIF Contributions		-	-	-	190	117	195	-	-	-
Medical Aid Contributions		-	-	-	138	138	108	-	-	-
Motor Vehicle Allowance		-	-	-	1,235	377	1,089	-	-	-
Cellphone Allowance		-	-	-	336	571	661	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		-	4,013	-	5,106	5,494	8,705	958	1,016	1,077
% Increase	4	-	-	(100.0%)	-	7.6%	58.4%	(30.1%)	6.0%	6.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		-	3,841	-	-	-	-	4,826	5,116	5,122
Pension and UIF Contributions		-	-	-	-	-	-	225	238	253
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	649	688	729
Cellphone Allowance	3	-	-	-	-	-	-	672	712	755
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	3,841	-	-	-	-	-	-	-
% Increase	4	-	-	(100.0%)	-	-	-	6,372	6,754	7,159
Other Municipal Staff										
Basic Salaries and Wages		-	27,440	-	38,171	36,677	33,037	29,704	28,386	30,618
Pension and UIF Contributions		-	-	-	261	261	224	276	293	310
Medical Aid Contributions		-	-	-	1,633	1,638	1,238	1,742	1,847	1,958
Overtime		-	-	-	140	259	175	240	255	270
Performance Bonus		-	-	-	2,527	2,164	2,518	1,919	2,034	2,158
Motor Vehicle Allowance	3	-	-	-	1,116	1,084	1,047	1,124	1,192	1,263
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	50	48	37	52	55	59
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	1,000	1,000	1,153	1,000	1,060	1,124
Post-retirement benefit obligations	6	-	-	-	500	350	-	400	424	449
Sub Total - Other Municipal Staff		-	27,440	-	500	650	1,556	700	742	787
% Increase	4	-	-	(100.0%)	-	(3.8%)	(6.9%)	(9.5%)	(1.0%)	6.0%
Total Parent Municipality		-	35,294	-	51,004	49,625	49,780	49,611	49,987	52,986
		-	-	(100.0%)	-	(2.7%)	0.3%	(0.3%)	0.8%	6.0%
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% Increase	4	-	-	-	-	-	-	-	-	-

Senior Managers of Entities										
Basic Salaries and Wages	-	-	-	-	-	-	-	-	-	-
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% Increase	4	-	-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages	-	-	-	-	-	-	-	-	-	-
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% Increase	4	-	-	-	-	-	-	-	-	-
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		-	35,294	-	51,004	49,625	49,780	49,611	49,987	52,986
% Increase	4	-	-	(100.0%)	-	(2.7%)	0.3%	(0.3%)	0.6%	6.0%
TOTAL MANAGERS AND STAFF	5,7	-	31,281	-	45,898	44,131	41,076	43,530	43,541	46,153

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

Choose name from list - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

[illegible]

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

Choose name from list - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers			2016/17			Current Year 2017/18			Budget Year 2018/19		
Number	Ref		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			14		14	14		14	14		14
Board Members of municipal entities	4										
Municipal employees	5										
Municipal Manager and Senior Managers	3		5		5	5		5			5
Other Managers	7		7	7		7	7		7	7	
Professionals			25	25	-	31	31	-	31	31	-
Finance			3	3		5	5		5	5	
Spatial/town planning											
Information Technology			2	2		3	3		3	3	
Roads			3	3		3	3		3	3	
Electricity											
Water											
Sanitation											
Refuse											
Other			17	17		20	20		20	20	
Technicians			35	31	4	31	31	-	31	31	-
Finance			9	5	4	5	5		5	5	
Spatial/town planning											
Information Technology											
Roads											
Electricity											
Water											
Sanitation											
Refuse											
Other			5	5		5	5		5	5	
Clerks (Clerical and administrative)			21	21		21	21		21	21	
Service and sales workers			10	10		11	11		11	11	
Skilled agricultural and fishery workers			9	9		10	10		10	10	
Craft and related trades											
Plant and Machine Operators			14	14		14	14		14	14	
Elementary Occupations			48	48		48	48		48	48	
TOTAL PERSONNEL NUMBERS	9		167	144	23	171	152	19	171	152	19
% Increase											
Total municipal employees headcount	6, 10		14	14		2.4%	5.6%	(17.4%)			
Finance personnel headcount	8, 10					14	14		14	14	
Human Resources personnel headcount	8, 10		4	4		4	4		4	4	

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

Choose name from list - Supporting Table SA25 Budgeted monthly revenue and expenditure

Revenue name in/n list - Supporting Table SA25 Budgeted monthly revenue and expenditure																
R thousand		Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
Description	Ref	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source																
Property rates		1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	2,253	16,040	15,942	16,899
Service charges - electricity revenue		(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	825	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		62	62	62	62	62	62	62	62	62	62	62	1,136	1,136	1,204	1,276
Interest earned - external investments		256	256	256	256	256	256	256	256	256	256	256	254	940	984	1,043
Interest earned - outstanding debtors		5	3	3	3	3	3	3	3	3	3	3	228	3,040	3,224	3,416
Dividends received		-	-	-	-	-	-	-	-	-	-	-	(2)	30	32	34
Fines, penalties and forfeits		105	105	105	105	105	105	105	105	105	105	105	-	-	-	-
Licences and permits		41	41	41	41	41	41	41	41	41	41	41	140	1,290	1,367	1,449
Agency services		-	-	-	-	-	-	-	-	-	-	-	261	710	329	348
Transfers and subsidies		352	352	352	352	352	352	352	352	352	352	352	76,133	80,006	80,231	86,490
Other revenue		29	29	29	29	29	29	29	29	29	29	29	29	352	373	396
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		2,026	2,026	2,026	2,026	2,026	2,026	2,026	2,026	2,026	2,026	2,026	81,255	103,545	103,586	111,351
Expenditure By Type																
Employee related costs		3,913	3,913	3,913	3,913	3,913	3,913	3,913	3,913	3,913	3,913	3,913	6,570	49,611	49,967	52,986
Remuneration of councillors		470	478	478	478	478	478	478	478	478	478	478	615	5,877	5,873	6,226
Depreciation & asset impairment		146	146	146	146	146	146	146	146	146	146	146	408	2,012	2,133	2,261
Finance charges		1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,836	1,376	19,371	20,534	21,766
Bulk purchases		3	3	3	3	3	3	3	3	3	3	3	3	30	32	34
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		294	294	294	294	294	294	294	294	294	294	294	3,274	3,741	3,985	3,985
Transfers and subsidies		2,459	2,459	2,459	2,459	2,459	2,459	2,459	2,459	2,459	2,459	2,459	1,485	28,530	31,273	33,150
Other expenditure		126	126	126	126	126	126	126	126	126	126	126	(489)	900	950	1,000
Loss on disposal of PPE		883	883	883	883	883	883	883	883	883	883	883	1,909	11,619	11,971	12,696
Total Expenditure		9,937	9,937	9,937	9,937	9,937	9,937	9,937	9,937	9,937	9,937	9,937	15,151	124,459	125,494	134,084
Surplus/(Deficit)		(7,911)	(7,911)	(7,911)	(7,911)	(7,911)	(7,911)	(7,911)	(7,911)	(7,911)	(7,911)	(7,911)	66,104	(20,914)	(21,907)	(22,733)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7,683	7,683	7,683	7,683	7,683	7,683	7,683	7,683	7,683	7,683	7,683	(65,272)	19,242	17,520	18,290
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	831	(1,673)	(5,287)	(4,443)
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	(228)	831	(1,673)	(5,287)	(4,443)
1. Surplus (Deficit) must reconcile with Budgeted Financial Performance																

Choose name from list - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

[illegible]

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

Choose name from list - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)	Provision

[illegible]

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

Choose name from list - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
1	Multi-year expenditure to be appropriated																
	Vote 1 - EXECUTIVE AND COUNCIL																
	Vote 2 - FINANCE AND ADMINISTRATION																
	Vote 3 - HOUSING																
	Vote 4 - COMMUNITY AND SOCIAL SERVICES																
	Vote 5 - INTERNAL AUDIT																
	Vote 6 - PLANNING AND DEVELOPMENT																
	Vote 7 - ROAD TRANSPORT																
	Vote 8 - SPORTS AND RECREATION																
	Vote 9 - WASTE MANAGEMENT																
	Vote 10 - WASTE WATER MANAGEMENT																
	Vote 11 - Null																
	Vote 12 - Null																
	Vote 13 - Null																
	Vote 14 - Null																
	Vote 15 - Null																
2	Capital multi-year expenditure sub-total																
	Single-year expenditure to be appropriated																
	Vote 1 - EXECUTIVE AND COUNCIL		125	125	125	125	125	125	125	125	125	125	125	256	1,631		
	Vote 2 - FINANCE AND ADMINISTRATION		167	167	167	167	167	167	167	167	167	167	167	3,167	5,000		
	Vote 3 - HOUSING																
	Vote 4 - COMMUNITY AND SOCIAL SERVICES																
	Vote 5 - INTERNAL AUDIT																
	Vote 6 - PLANNING AND DEVELOPMENT																
	Vote 7 - ROAD TRANSPORT																
	Vote 8 - SPORTS AND RECREATION		1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	2,016	2,016		
	Vote 9 - WASTE MANAGEMENT														16,742		
	Vote 10 - WASTE WATER MANAGEMENT															17,520	18,290
	Vote 11 - Null																
	Vote 12 - Null																
	Vote 13 - Null																
	Vote 14 - Null																
	Vote 15 - Null																
2	Capital single-year expenditure sub-total		1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	7,292	25,389	17,520	18,290
	Total Capital Expenditure		1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	7,292	25,389	17,520	18,290

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

Choose name from list - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

R thousand	Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
1	Capital Expenditure - Functional																
	Governance and administration																
	Executive and council		131	-	500	500	500	-	-	-	-	-	-	-	1,631	-	-
	Finance and administration		131	-	500	500	500	-	-	-	-	-	-	-	1,631	-	-
	Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community and public safety																
	Community and social services		-	250	500	1,650	550	500	1,000	550	-	-	-	-	5,000	-	-
	Sport and recreation		-	250	500	1,650	550	500	1,000	550	-	-	-	-	5,000	-	-
	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Economic and environmental services																
	Planning and development		2,016	2,353	1,853	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,707	18,758	17,520	18,290
	Road transport		516	1,000	500	-	-	-	-	-	-	-	-	-	2,016	-	-
	Environmental protection		1,500	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,707	16,742	17,520	18,290
2	Trading services																
	Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other																
	Total Capital Expenditure - Functional		2,147	2,603	2,853	3,503	2,403	1,853	2,353	1,903	1,353	1,353	1,353	1,707	25,389	17,520	18,290
	Funded by:																
	National Government		1,500	1,003	2,353	3,503	2,000	1,800	2,000	1,403	353	1,000	-	327	17,242	17,520	18,290
	Provincial Government		500	1,000	500	-	-	-	-	-	-	-	-	-	2,000	-	-
	District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing		2,000	2,003	2,853	3,503	2,000	1,800	2,000	1,403	353	1,000	-	327	19,242	17,520	18,290
	Internally generated funds		147	600	-	-	403	53	353	500	1,066	353	1,353	1,385	6,147	0	0
	Total Capital Funding		2,147	2,603	2,853	3,503	2,403	1,853	2,353	1,903	1,353	1,353	1,353	1,712	25,389	17,520	18,290

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
 2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

check

Choose name from list - NOT REQUIRED - municipality does not have entities

[illegible]

1. Note that this column is derived from Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS

R thousand	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash Receipts by Source															
Property rates	1 584	1 585	1 589	1 590	1 589	1 589	1 589	1 592	1 499	1 588	1 583	(955)	1 588	1 744	1 865
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	55	80	50	28	80	98	86	95	84	40	90	84	102	120	123
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	62	70	70	70	65	64	62	67	72	79	62	254	540	534	1 043
Interest earned - external investments	236	238	238	238	240	266	386	238	266	266	233	256	3 070	2 254	3 449
Interest earned - outstanding debtors	5	7	7	2	3	2	2	3	3	-	3	3	3	3	3
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	105	105	103	105	105	105	105	105	105	105	105	105	135	130	110
Licences and permits	11	11	11	41	41	41	41	41	41	41	41	41	480	519	351
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational	103 003	-	-	-	24 142	-	20	-	21 002	-	-	-	90 005	50 231	86 400
Other revenue	22	22	20	79	15	29	20	31	24	22	24	29	256	170	366
Cash Receipts by Source	33 992	1 975	1 975	1 975	25 977	1 975	1 975	1 990	25 966	1 985	1 965	(163)	101 907	105 731	113 519
Other Cash Flows by Source															
Transfer receipts - capital	(4 100)	-	-	-	-	4 000	-	-	706	-	-	484	19 242	17 320	16 240
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decreases (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decreases (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decreases (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	47 892	1 975	1 975	1 975	25 977	5 975	1 975	1 990	26 672	1 985	1 965	361	120 849	123 051	131 859
Cash Payments by Type															
Employee related costs	3 312	3 315	3 313	3 312	3 313	3 313	3 313	3 313	3 313	3 313	3 313	3 313	3 313	3 313	3 313
Remuneration of councillors	475	478	478	478	478	478	478	478	478	478	478	478	478	478	478
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	234	234	234	234	234	234	234	234	234	234	234	234	234	234	234
Contracted services	2 459	2 459	2 459	2 459	2 459	2 459	2 459	2 459	2 459	2 459	2 459	2 459	2 459	2 459	2 459
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77
Other expenditure	962	962	962	962	962	962	962	962	962	962	962	962	962	962	962
Cash Payments by Type	8 190	8 190	8 190	8 190	8 190	8 190	8 190	8 190	8 190	8 190	8 190	8 190	8 190	8 190	8 190
Other Cash Flows/ Payments by Type															
Capital assets	2 110	2 110	2 110	2 110	2 110	2 110	2 110	2 110	2 110	2 110	2 110	2 110	2 110	2 110	2 110
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/ Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	10 306	10 306	10 306	10 306	10 306	10 306	10 306	10 306	10 306	10 306	10 306	10 306	10 306	10 306	10 306
NET INCREASE/ (DECREASE) IN CASH HELD	37 887	(8 331)	(8 331)	(8 331)	(8 331)	(8 331)	(8 331)	(8 316)	(8 321)	(8 321)	(8 321)	(14 801)	(7 616)	1 904	3 462
Cash/cash equivalents at the month/year begin:	27 900	64 987	56 656	48 325	39 995	55 686	51 335	43 005	34 689	51 127	42 806	34 486	27 300	19 884	21 568
Cash/cash equivalents at the month/year end:	64 987	56 656	48 325	39 995	55 686	51 335	43 005	34 689	51 127	42 806	34 486	19 684	19 884	21 568	25 031

1. Note that this column is derived from Table SA30 Budgeted monthly cash flow

1. Note that this column is derived from Table SA30 Budgeted monthly cash flow

Choose name from list - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
KSA	17/18	3	Security	30/08/2019	7,321

References

1. Total agreement period from commencement until end
2. Annual value

Choose name from list - Supporting Table SA33 Contracts having future budgetary implications

Reporting on how our contracts having future budgetary implications															
Description	Ref	Preceding Years	2018/19 Medium Term Revenue & Expenditure Framework				Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2027/28	Total Contract Value		
			Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21										
R thousand	1,3	Total													
Parent Municipality:	2														
Revenue Obligation By Contract															
Contract 1															
Contract 2															
Contract 3 etc															
Total Operating Revenue Implication	2														
Expenditure Obligation By Contract		761	156	166	182	197	214						1,679		
Mills Pickett (Value)															
Contract 1															
Contract 2															
Contract 3 etc															
Total Operating Expenditure Implication	2	761	156	166	182	197	214						1,679		
Capital Expenditure Obligation By Contract															
Contract 1															
Contract 2															
Contract 3 etc															
Total Capital Expenditure Implication															
Total Parent Expenditure Implication		761	156	166	182	197	214						1,679		
Entities:															
Revenue Obligation By Contract	2														
Contract 1															
Contract 2															
Contract 3 etc															
Total Operating Revenue Implication	2														
Expenditure Obligation By Contract															
Contract 1															
Contract 2															
Contract 3 etc															
Total Operating Expenditure Implication	2														
Capital Expenditure Obligation By Contract															
Contract 1															
Contract 2															
Contract 3 etc															
Total Capital Expenditure Implication	2														
Total Entity Expenditure Implication															
References															

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTRREF (MFMA s33)
3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1 million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

Choose name from list - Supporting Table SA34a Capital expenditure on new assets by asset class

[illegible]

Community Assets									
Community Facilities	8,479	4,348	3,884	-	-	3,461	3,500	-	-
Halls	8,479	4,348	3,884	-	-	-	-	-	-
Centres	-	4,348	3,884	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Abolition Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Hanks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	3,461	3,600	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	3,461	3,500	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets			152						
Monuments	-	-	152	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties									
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other Assets	1,971	3,191	4,409	100	-	-	2,000	-	-
Operational Buildings	1,971	3,191	4,409	100	-	-	2,000	-	-
Municipal Offices	1,971	3,191	4,409	100	-	-	2,000	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets			1,847						
Services	-	-	1,847	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	1,347	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment							16		
Computer Equipment	-	-	-	-	-	-	16	-	-
Furniture and Office Equipment				25	159		131		
Furniture and Office Equipment	-	-	-	25	159	-	131	-	-
Machinery and Equipment				25	50				
Machinery and Equipment	-	-	-	25	50	-	-	-	-
Transport Assets				25	30				
Transport Assets	-	-	-	25	30	-	-	-	-
Libraries									
Libraries	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	26,958	33,033	40,185	790	208	3,461	11,648	-

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34c) must reconcile to total capital ex

check balance	-618	-1,240	348	-8,281,736	-11,966,700	-8,707,572	2,709,550	-7,638,650	770,450
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Choose name from list - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	7,741	-	-
Roads Infrastructure		-	-	-	-	-	-	7,741	-	-
Roads		-	-	-	-	-	-	7,741	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	2,500	-	-
Community Facilities		-	-	-	-	-	-	2,500	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	2,500	-	-

Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Abolition Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Paid Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	10,241	-	-
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	40.3%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	54.4%	0.0%	0.0%
Reconciling										

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital ex

check balance	-618	-1,240	346	-8,281,736	-11,960,700	-9,707,573	2,709,550	-7,868,650	770,450
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Choose name from list - Supporting Table SA34c Repairs and maintenance expenditure by asset class

2018/19 Medium Term Revenue & Expenditure Framework										
Description	Ref	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework					
		2017/18 Audited Outcome	2018/19 Budget	2019/20 Budget	2018/19 Budget	2019/20 Budget	2020/21 Budget			
Infrastructure										
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure										
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply infrastructure										
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure										
Pump Station										
Retreatment										
Whole Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure										
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure										
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets										
Community Facilities										
Halls										
Centres										
Crickets										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										

Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Abolition Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Aberfoyle	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spaces	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spaces	-	-	-	-	-	-	-	-	-	-
Historic Assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	250	9	60	267	305	325	
Municipal Offices	-	-	-	250	9	60	267	305	325	
Pay/Enquiry Points	-	-	-	236	9	60	247	286	125	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spaces	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spaces	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	100	1	1	105	111	118	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	210	(1)	70	238	252	267	
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	210	(1)	70	238	252	267	
Libraries	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	4,296	(42)	1,632	4,296	4,557	4,830	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	4,296	(42)	1,632	4,296	4,557	4,830	
Total Repairs and Maintenance Expenditure	1	-	-	5,436	(15)	2,363	45,719	40,427	42,980	
RAM as a % of PPE	-	-	-	-	-	-	-	-	-	-
RAM as % Operating Expenditure	-	0.0%	0.0%	0.0%	-53.6%	0.1%	2.2%	473.6%	1043.2%	1045.6%
Reference	-	-	-	-	-	-	-	-	-	-
1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table B4.1	-	-	-	-	-	-	-	-	-	-

check balance

5,436

(15)

2,363

Choose name from list - Supporting Table SA34d Depreciation by asset class

Description	Ref	2014/15			2016/17			Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21			
Depreciation by Asset Class/Sub-class													
Infrastructure													
Roads Infrastructure								13,339	14,199	14,987			
Roads								8,440	8,946	9,483			
Road Structures								4,440	4,553	4,780			
Road Furniture													
Capital Spares													
Storm water Infrastructure													
Drainage Collection								4,110	4,357	4,618			
Storm water Conveyance								4,110	4,357	4,618			
Attenuation													
Electrical Infrastructure													
Power Plants													
HV Substations													
HV Switching Station													
HV Transmission Conductors													
MV Substations													
MV Switching Stations													
MV Networks													
LV Networks													
Capital Spares													
Water Supply Infrastructure													
Dams and Weirs													
Borshaes													
Reservoirs													
Pump Stations													
Water Treatment Works													
Bulk Mains													
Distribution													
Distribution Points													
PRV Stations													
Capital Spares													
Sanitation Infrastructure													
Pump Station													
Refuse Collection													
Waste Water Treatment Works													
Outlet Sewers													
Toilet Facilities													
Capital Spares													
Solid Waste Infrastructure													
Landfill Sites								788	836	836			
Waste Transfer Stations								784	811	811			
Waste Processing Facilities													
Waste Drop-off Points													
Waste Separation Facilities													
Electricity Generation Facilities													
Capital Spares													
Rail Infrastructure													
Rail Lines													
Rail Structures													
Rail Furniture													
Drainage Collection													
Storm water Conveyance													
Attenuation													
MV Substations													
LV Networks													
Capital Spares													
Coastal Infrastructure													
Sand Pumps													
Piers													
Recreational													
Promenades													
Capital Spares													
Information and Communication Infrastructure													
Data Centres													
Cable Layers													
Distribution Layers													
Capital Spares													
Community Assets													
Community Facilities								1,675	1,776	1,832			
Halls								1,476	1,776	1,882			
Centres								1,776	1,776	1,776			
Critches													
Clinics/Care Centres													
Fire/Ambulance Stations													
Testing Stations													
Museums													
Galleries													
Theatres													
Libraries													
Cemeteries/Crematoriums													

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

Choose name from list - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Choose name from list - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	11,973	10,160	10,160	500	17,520	18,290
Roads		-	-	-	11,973	10,160	10,160	-	17,520	18,290
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	500	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	500	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	350	350	3,000	3,000	-	-
Halls		-	-	-	-	-	-	3,000	-	-
Centres		-	-	-	-	-	-	3,000	-	-
Clothes		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Crematoriums/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-

Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities					350	350				
Outdoor Facilities										
Capital Spares					(9)	(9)				
Heritage Assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Services										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
Computer Equipment										
Computer Equipment										
Furniture and Office Equipment										
Furniture and Office Equipment										
Machinery and Equipment										
Machinery and Equipment										
Transport Assets										
Transport Assets										
Libraries										
Libraries										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing assets	1				11,873	10,510	10,510	3,500	17,520	18,200
Upgrading of Existing Assets as % of total capital		0.0%	0.0%	0.0%	94.1%	98.1%	75.2%	13.8%	100.0%	100.0%
Upgrading of Existing Assets as % of deprec		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	18.6%	87.7%	88.4%
Rebalances										

1. Total Capital Expenditure on upgrading of existing assets (SA34a) plus Total Capital Expenditure on new assets (SA34b) plus Total Capital Expenditure on renewal of existing assets (SA34c) must reconcile to total capital expenditure

check balance	-618	-1,240	346	-8,281,735	-11,860,700	-8,707,573	2,709,550	-7,868,650	770,450
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Choose name from list - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2018/19 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Present value
R thousand								
Capital expenditure	1							
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-				
Vote 2 - FINANCE AND ADMINISTRATION		1,631	-	-				
Vote 3 - HOUSING		-	-	-				
Vote 4 - COMMUNITY AND SOCIAL SERVICES		5,000	-	-				
Vote 5 - INTERNAL AUDIT		-	-	-				
Vote 6 - PLANNING AND DEVELOPMENT		2,016	-	-				
Vote 7 - ROAD TRANSPORT		16,742	17,520	18,290				
Vote 8 - SPORTS AND RECREATION		-	-	-				
Vote 9 - WASTE MANAGEMENT		-	-	-				
Vote 10 - WASTE WATER MANAGEMENT		-	-	-				
Vote 11 - Null		-	-	-				
Vote 12 - Null		-	-	-				
Vote 13 - Null		-	-	-				
Vote 14 - Null		-	-	-				
Vote 15 - Null		-	-	-				
List entity summary if applicable								
Total Capital Expenditure		25,389	17,520	18,290				
Future operational costs by vote	2							
Vote 1 - EXECUTIVE AND COUNCIL		12,310	13,035	13,813				
Vote 2 - FINANCE AND ADMINISTRATION		33,945	36,146	38,490				
Vote 3 - HOUSING		284	304	325				
Vote 4 - COMMUNITY AND SOCIAL SERVICES		14,762	15,744	16,798				
Vote 5 - INTERNAL AUDIT		1,193	1,274	1,360				
Vote 6 - PLANNING AND DEVELOPMENT		6,785	5,623	6,001				
Vote 7 - ROAD TRANSPORT		47,290	42,146	44,639				
Vote 8 - SPORTS AND RECREATION		2,773	2,962	3,165				
Vote 9 - WASTE MANAGEMENT		4,622	4,929	5,256				
Vote 10 - WASTE WATER MANAGEMENT		496	531	568				
Vote 11 - Null		-	-	-				
Vote 12 - Null		-	-	-				
Vote 13 - Null		-	-	-				
Vote 14 - Null		-	-	-				
Vote 15 - Null		-	-	-				
List entity summary if applicable								
Total future operational costs		124,460	122,693	130,615				
Future revenue by source	3							
Property rates		16,040	15,942	16,899				
Service charges - electricity revenue		-	-	-				
Service charges - water revenue		-	-	-				
Service charges - sanitation revenue		-	-	-				
Service charges - refuse revenue		1,136	1,204	1,276				
Service charges - other		-	-	-				
Rental of facilities and equipment		940	984	1,043				
List other revenues sources if applicable		104,640	103,461	111,135				
List entity summary if applicable								
Total future revenue		30	32	34				
Net Financial Implications		122,786	121,623	130,387				
References		27,062	18,590	18,518				

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

Choose name from list - Supporting Table SA36 Detailed capital budget

[illegible]

Check

9. Distinguish projects approved in terms of MFMA section 18(1)(b) and MFMA Regulation 42

c. Disinfectant projects approved in terms of MFMA section 19(1)(b) and MRAR Regulation 13

Choose name from list - Supporting Table SA37 Projects delayed from previous financial year/s

Supporting Table SA37 Projects delayed from previous financial years												
Municipal Vote/Capital project	Ref.	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2017/18		2018/19 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1,2											
Parent municipality: List all capital projects grouped by Municipal Vote												
NIL				Examples	Examples							
Entities: List all capital projects grouped by Municipal Entity												
Entity Name Project name												
References												
1. List all projects with planned completion dates in current year that have been re-budgeted in the MTRF												
2. Refer MTRF MA 530												
As per Table 3.0												

- References
1. List all projects with planned completion dates in current year that have been re-budgeted in the MTRF
 2. Refer MFMA s30
 3. As per Table SA34
 4. Correct to seconds. Provide a logical starting point on networked infrastructure.

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Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Mayor, Members of the Executive Committee, Municipal Manager and senior officials of the municipality. The primary aim of the Budget Steering Committee is to ensure:-

-that the process followed to compile the budget complies with legislation and good budget practices;

-that there is proper alignment between the policy and service delivery priorities set out in the municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;

-that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and

-that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2017) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required budget time schedule on 25 August 2017.

Key dates applicable to the process were:-

- **August 2017** : Adoption of Budget and IDP Schedule of Key deadlines;
- **September 2017** : Engagement with Sector Departments on sector specific programmes ;
- **October 2017** : S52(d) Mayoral report on the implementation of the 2017/2018 budget and SDBIP;
- **November and December 2017**: Review of IDP strategies to ensure relevance;
- **January 2018** : First community consultative process, tabling of annual report 2016/2017 and Mid-Year review of Budget and SDBIP 2017/2018;
- **February 2018** : Adoption of adjustment budget 2017/20187 and Budget steering meeting to discuss input for first draft Budget 2018/2019;
- **March 2018** : Oversight report on the annual report, First draft budget to Budget steering committee, Exco and table to Council to seek approval before community participation;
- **April 2018** : Community Participation / Budget Izimbizoz
- **May 2018** : Adoption of final budget 2018/2019 and the IDP;
- **June 2018** : Mayor to Sign SDBIP and submission of Budget / IDP and SDBIP to relevant structures and departments.

2.1.2 IDP and Service Delivery and Budget Implementation Plan

This is the second IDP of the newly adopted council. It started in August 2017 after the tabling of the IDP Process Plan and the Budget Time Schedule for the 2018/19 MTREF.

The municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan.

The IDP has been taken into a business and financial planning process leading up to the 2018/19 MTREF, based on the approved 2017/18 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections. With the compilation of the 2018/19 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year performance against the 2017/18 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2018/19 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2018/19 MTREF:

- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e inflation, household debt, migration patterns)
- Performance trends
- The approved 2017/18 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery
- The FMCMM assessment as tabled at council

In addition to the above, the strategic guidance given in National Treasury' MFMA Circulars 66 ,67, 70 72,74,75, 78, 79, 82, 85, 89 and 91 has been taken into consideration in the planning and prioritisation process.

2.1.4 Community Consultation

Once the draft budget was approved by council the following community consultation process took place: -

- The draft 2018/19 MTREF was published on the municipality's website;
- Hard copies were made available at all municipal offices and libraries;
- Notices were placed on municipal notice boards and various libraries;
- In addition the budget was taken out to all wards by the process of Budget and IDP Imbizo's. The applicable dates and venues were published in two local newspapers and were scheduled as follows:

WARD	DATE
1	2 May 2018
2	4 May 2018
3	23 April 2018
4	18 April 2018
5	4 May 2018
6	25 April 2018
7	01 May 2018

- Minutes of the above meetings and attendance registers are available in the working papers files;
- Written communication was received from the Ratepayers Association – a response was duly forwarded, and their input has been considered in this final draft budget;
- All documents in the appropriate format (electronic and printed) was provided to National Treasury and Provincial Treasury in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs- input was received from Provincial Treasury and has been considered in this final draft budget.

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process. Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the

municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPis);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

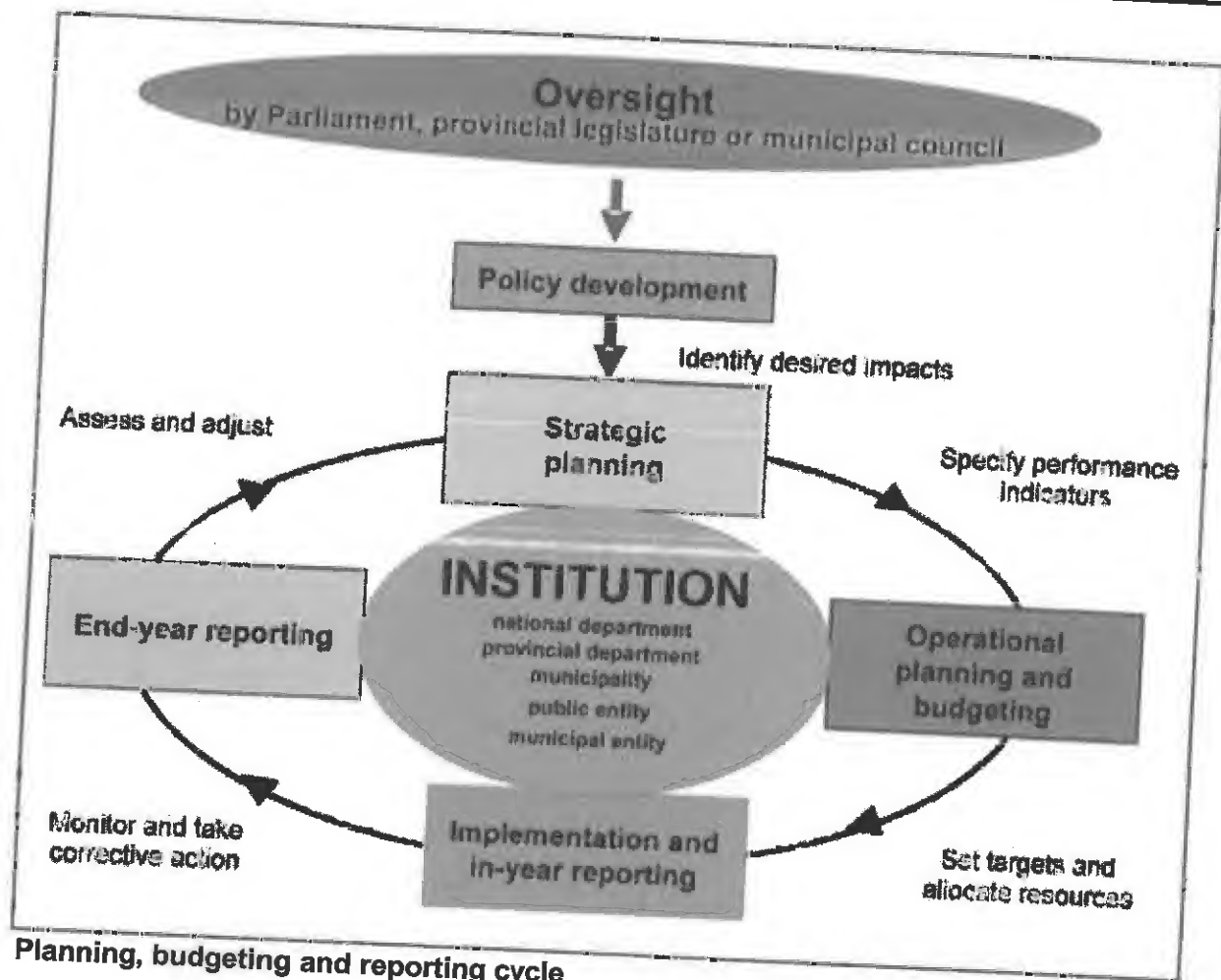
The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP but must also conduct its affairs in a manner which is consistent with its IDP.

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assess and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages.

The planning, budgeting and reporting cycle can be graphically illustrated as follows:



2.3.1 Performance indicators and benchmarks

2.3.1.1 Liquidity

- Current ratio is a measure of the current assets divided by the current liabilities and as a benchmark the municipality has set a limit of 1, hence at no point in time should this ratio be less than 1. Going forward it will be necessary to maintain these levels.

- The liquidity ratio is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations.

2.3.1.2 Revenue Management

- As part of the financial sustainability strategy, the debt collection and credit control policy has been implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days.

2.3.1.3 Creditors Management

- The municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice. The municipality has managed to ensure a 100 per cent compliance rate to this legislative obligation. This has had a favourable impact on suppliers' perceptions of risk

of doing business with the municipality, which is expected to benefit the municipality in the form of more competitive pricing of tenders, as suppliers compete for the municipality's business.

2.3.2 Free Basic Services: basic social services package for indigent households

In terms of the municipality's Indigent and Free Basic Services Policy registered households are entitled to 50kwh of electricity and free waste removal equivalent to once a week as well as a rebate on their property rates.

Further the municipality also assists with the Burials to the value of R2000.00 per family.

2.4 Overview of budget related-policies

The municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

All policies as listed hereunder, are available on the municipality's website.

The Following policies have been amended for the 2018/2019 financial year (copies attached):-

NO.	POLICY	DEPT.	AVAILABILITY	ADOPTION DATE
2.4.1	Debt Collection and Credit Control Policy	Budget & Treasury Office	Y	31/05/2018
2.4.2	Property Rates Act Policy	Budget & Treasury Office	Y- attached	
2.4.3	Revenue enhancement Policy	Budget & Treasury Office	Y	31/05/2018 31/05/2018
2.4.4	Petty Cash Policy	Budget & Treasury Office	Y	31/05/2018
2.4.5	Borrowing Policy	Budget & Treasury Office	Y	31/05/2018
2.4.6	Long Term Financial Plan Policy	Budget & Treasury Office	Y	31/05/2018
2.4.7	Supply Chain Management policy	Budget & Treasury Office	Y- Amel.	31/05/2018
2.4.8	Asset management policy	Budget & Treasury Office	Y	31/05/2018
2.4.9	Indigent policy and Free Basic Services Policy	Budget & Treasury Office	Y- attached	31/05/2018
2.4.10	Cash Management and Investment Policy	Budget & Treasury Office	Y	31/05/2018

2.4.11	Budget Policy	Budget & Treasury Office	Y		31/05/2018
2.4.12	Infrastructure and Capital Investment policy	Budget & Treasury Office	Y		31/05/2018
2.4.13	Funds and Reserves Policy	Budget & Treasury Office	Y		31/05/2018
2.4.14	Tariff Policy(including Property Rates Tariff, Refuse Removal / Solid Waste Tariff)	Budget & Treasury Office	Y		31/05/2018
2.4.15	Virement Policy	Budget & Treasury Office	Y		31/05/2018
2.4.16	Budget Implementation and Management Policy	Budget & Treasury Office	Y		31/05/2018
2.14.17	Contract Management Policy and Manual	Budget and Treasury Office	Y - Attached		31/05/2018

2.4.2 Property rates Act Policy

The property Rates Act Policy has been amended in accordance with applicable legislation and comments as received from National COGTA. Whilst the policy is credible, sustainable and manageable there has been a need to review certain components to achieve a higher customer satisfaction and to take cognisance of community input.

2.4.7 Supply Chain Management Policy

The SCM policy has been reviewed to incorporate the central supplier's database as proposed and to be implemented by National Treasury.

2.5 Overview of budget assumptions

2.5.1 External factors

Owing to the economic slowdown, there are reduced payment levels by consumers. This is being addressed by the implementation of the debt collection and credit control policy. The MTBPS highlights that South Africa's economic performance has deteriorated over the past several years. It is important to note that the Gross Domestic Product (GDP) growth forecast of 1.3 per cent in the 2017/2018 budget was revised down to 0.7 per cent. The rate of recovery will be slow at this time, it is anticipated that growth of 1.9 per cent may be reached by 2020.

2.5.2 General inflation outlook and its impact on the municipal activities

The following factors have been taken into consideration in the compilation of the 2018/19 MTREF

- National Government macro economic targets;
- The general inflationary outlook;
- The increase in the cost of remuneration;
- The increase in the cost of services by service providers;
- Annual increases in contracted services;
- Building the capacity of local government through the **"Back to Basics"** which will focus on improving service delivery

2.5.3 Headline inflation forecasts

As per the MFMA circular 89, municipalities were requested to take the following macro-economic forecasts into consideration when preparing the 2018/2019 budgets and MTREF:-

Fiscal Year	2015/16 Actual	2016/17 Actual	2017/18 Estimate	2018/19 Forecast	2019/20	2020/21
CPI Inflation	4.6%	6.3%	5.4%	5.2%	5.5%	5.5%
Real GDP growth	1.6%	0.9%	1.2%	1.9%	2.5%	

2.5.4 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase by 6 per cent respectively. It is also assumed that the current economic conditions, volatile due to the upcoming local government elections, will continue for the forecaster term.

The rate of revenue collection is currently expressed as a percentage (90 per cent) of annual billings. There should also be an increased collection of arrear debt from the appointment of new debt collectors. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

2.5.5 Salary increases

The South African Local Government Association (SALGA) is currently engaged in negotiations on Salaries and Wages, Wage Curve for the Local Government Sector as well as the Pensions Fund Restructuring at the level of the South African Local Government Bargaining Council. SALGA is negotiating for a multi-year salary and wage collective agreement and the salary increases to be inflation linked. SALGA has tabled a revised offer of 7% to the trade unions and this includes an improvement factor for the outer years of a multi-year agreement. Further, the municipality has not concluded the Job evaluation process. Every year, over and above the normal salary increase the municipality also provides for a notch increase for applicable positions. Therefore, the municipality has considered a 7.5 per cent increase in the budget for 2018/2019 as well as 6 per cent respectively for the outer years.

2.5.6 Remuneration of Councillors

The municipality has considered the gazette on the Remuneration of Public Office bearers Act: Determination of Upper limits of Salaries, allowances and Benefits of different members of municipal council for the 2017/2018 financial year.

The following positions have been budgeted for on a full-time basis: -

- Mayor
- Speaker
- Deputy Mayor

2.5.7 Ability of the municipality to deliver and spend on the programmes

It is estimated that a spending rate of 100 per cent is achieved on operating and capital expenditure for the 2018/2019 MTREF of which performance has been factored into the cash flow budget.

2.5.8 Service Level standards

Service level standards have been formulated and are annexed hereto.

2.6 Overview of budget funding

For the medium-term, the funding strategy has been informed directly by ensuring financial sustainability and continuity.

Description	MFMA section	Ref	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
			Adjusted Budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Funding measures						
Cash/cash equivalents at the year beg - R'000	18(1)b	1	47 063	45 602	58 217	71 758
Cash + investments at the yr end less applications - R'000	18(1)b	2	49 326	49 494	49 724	49 326
Cash year end/monthly employee/supplier payments	18(1)b	3	0,2	0,5	0,5	0,4
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	-	-	-	-
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	0,0%	0,0%	0,0%	0,0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0,0%	0,0%	0,0%	0,0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0,0%	0,0%	0,0%	0,0%
Capital payments % of capital expenditure	18(1)c,19	8	0,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10		0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0,0%	12,6%	0,2%	0,3%
Long term receivables % change - incr(decr)	18(1)a	12	0,0%	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0,0%	0,0%	0,0%	0,0%
Asset renewal % of capital budget	20(1)(vi)	14	0,0%	0,0%	0,0%	0,0%

Cash and Cash Equivalents: The municipality's cash position was discussed as part of the cash flow statement. A positive cash position, for each of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash backing of reserves and working capital requirements.

The forecasted Cash and Cash Equivalents for the 2018/2019 financial year shows R45 million rand.

The municipality has budgeted to receive an amount of R14 million rand for Property rates penalties and collection charges in the 2018/19 budget year. The historic trend reflects that the rates collection rate is between 87 per cent and 90 per cent. The municipality has implemented debt collection strategies and we are therefore confident the collection rate will improve to 90%.

The refuse average collection rate is between 75 per cent and 80 per cent. The municipality has again improved debt collection strategies and has therefore considered a collection rate of 80 per cent for the 2018/19 budget year.

The municipality has budgeted R100 million rand for Suppliers and employees which is calculated as follows:-

Employee Related costs	: R 49 611
Less : Non- cash Items	
- Long service awards	:(R 350)
- PRMB	:(R 600)
- Leave	:(R 1 069)
	R 47 592
Remuneration of councillors	R 5 877
Contracted services	R 28 530
Other Expenditure	R 11 619

Cash plus investments less application of funds: The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement.

2.6.1 Medium-term outlook: operating revenue

The following table is a break-down of the operating revenue over the medium-term:-

Description R thousands	2018/19 Medium Term Revenue & Expenditure Framework					
	Budget Year 2018/19	%	Budget Year +1 2019/20	%	Budget Year +2 2020/21	%
Property rates	16.040.000	16%	15 942 000	17%	16 899 000	17%
Service charges	1 136.000	0%	1 204 000	0%	1 276 000	0%
Investment revenue	3.040.000	3%	3.224.000	4%	3.416.000	3%
Transfers recognised - operational	80.006.000	77%	80 231 000	75%	86 490.000	76%
Other own revenue	3.322.000	4%	3 085 000	4%	3.270.544	4%
Total Revenue (excluding capital transfers and contributions)	103 545 000		103 686 000		111 351 000	
Total Operating Expenditure	124 459 000		126 494 000		134 084 000	
Surplus / (Deficit)	-20 914 000		-22 807 000		-22 733 000	

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The municipality derives most of its income from grants and property rates.

The revenue strategy is a function of key components such:

- Growth in the Municipalities economic development;
- Revenue management and enhancement;
- Achievement of a 80% annual collection rate;
- National Treasury guidelines;
- Achievement of a full cost recovery on service charges;
- The Property rates policy in terms of the Municipal Property Rates Act, 2004; and
- The ability to extend services and obtain cost recovery

For the medium term, the funding strategy has been informed directly by ensuring financial sustainability and continuity.

2.6.2 Medium term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2018/2019 MTREF capital programme:

<u>Funded By</u>	<u>Budget year 2018/2019</u>	<u>%</u>	<u>Budget year +1 2019/2020</u>	<u>%</u>
National Government	17 241 550	68	17 519 900	100
Provincial Government	2 000 000	8		
Internally generated Funds	6 147 000	24		
TOTAL CAPITAL FUNDING	25 388 550	100	17 519 900	100

Capital grants and receipts equates to 72 per cent of the total funding source which represents R 19, 2 million for the 2018/2019 financial year.

2.6.3 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understand ability for councillors and management.

Choose name from list - Table A7 Budgeted Cash Flows

Description	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	8 210	8 769	9 046	15 040	15 040	25 347	14 436	17 797	18 865
Service charges	1 142	209	318	170	1 070	578	1 022	1 204	1 276
Other revenue	7 203	(7 814)	(13 814)	2 879	5 934	6 289	3 037	3 207	3 399
Government - operating	47 494	69 802	67 937	-	12 533	3 312	80 006	80 231	86 490
Government - capital	17 493	27 709	36 057	90 223	80 793	96 974	19 242	17 520	18 290
Interest	3 110	3 946	3 995	3 110	3 150	4 953	3 105	3 291	3 489
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(56 446)	(68 410)	(78 620)	(90 318)	(98 541)	(25 681)	(102 145)	(102 845)	(109 023)
Finance charges	(46)	(454)	(325)	(18)	(18)	(6)	(30)	(32)	(34)
Transfers and Grants	-	-	-	(1 443)	(1 533)	(1 616)	(900)	(950)	(1 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES	28 160	33 757	24 594	19 644	18 429	110 150	17 773	19 424	21 753
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	47	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(26 959)	(33 035)	(40 155)	(750)	(3 952)	(107 222)	(25 389)	(17 520)	(18 290)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(26 912)	(33 035)	(40 155)	(750)	(3 952)	(107 222)	(25 389)	(17 520)	(18 290)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	242	-	-	69	2 071	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-
Payments									
Repayment of borrowing	(100)	(50)	(77)	-	-	(689)	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	142	(50)	(77)	69	2 071	(689)	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	1 390	672	(15 638)	18 964	16 548	2 239	(7 616)	1 904	3 462
Cash/cash equivalents at the year begin:	45 674	47 063	47 736	32 099	32 099	27 300	19 684	21 588	25 051
Cash/cash equivalents at the year end:	47 064	47 735	32 098	18 964	48 647	34 338	19 684	21 588	25 051

(Table to be amended with final budget)

2.6.4 Cash backed reserves/accumulated surplus reconciliation

Choose name from list - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash and investments available									
Cash/cash equivalents at the year end	47 064	47 735	32 098	18 964	48 647	34 338	19 684	21 588	25 051
Other current investments > 90 days	(1)	1	1	(835)	(31 881)	628 977	-	-	-
Non current assets - investments	-	-	-	-	-	-	-	-	-
Cash and investments available:	47 063	47 736	32 099	18 129	16 766	663 316	19 684	21 588	25 051
Application of cash and investments									
Unspent conditional transfers	-	-	-	-	-	-	-	-	-
Unspent borrowing	-	-	-	-	-	-	3 500	2 800	2 240
Statutory requirements	-	-	-	-	-	-	-	-	-
Other working capital requirements	12 108	19 977	32 937	198 748	455	(142 945)	(17 451)	(28 002)	(32 398)
Other provisions	-	-	-	-	-	-	-	-	-
Long term investments committed	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:	12 108	19 977	32 937	198 748	455	(142 945)	(13 951)	(26 002)	(30 158)
Surplus(shortfall)	34 955	27 759	(838)	(180 619)	16 311	806 261	33 635	47 590	55 209

From the above table it can be seen that the cash and investments available total R45,6 million.

The following is an application of this funding:-

- Unspent conditional grants are automatically assumed to be an obligation. The municipality is however budgeting to spend all unspent conditional grants;
- The reserves to be cash bated is the funds in respect to the Housing Development fund

2.6.5 Funding Compliance Measurement

Choose name from list Supporting Table SA10 Funding measurement

Description	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Funding measures									
Cash/cash equivalents at the year end - R'000	47 064	47 735	32 098	18 964	48 647	34 338	19 684	21 588	25 051
Cash + investments at the yr end less applications - R'000	34 955	27 759	(838)	(180 619)	16 311	806 261	33 635	47 590	55 209
Cash year end/monthly employee/supplier payments	11.7	9.8	5.8	2.8	6.6	5.8	2.5	2.7	3.0
Surplus/(Deficit) excluding depreciation offsets: R'000	28 186	38 325	22 044	8 221	(349)	38 463	(1 673)	(5 287)	(4 443)
Service charge rev % change - macro CPIX target exclusive	N.A.	3.4%	(1.7%)	8.6%	(0.1%)	(6.9%)	0.6%	(6.2%)	(0.0%)
Cash receipts % of Ratepayer & Other revenue	87.2%	5.3%	(24.4%)	99.8%	99.7%	143.7%	90.2%	109.8%	109.8%
Debt impairment expense as a % of total billable revenue	10.5%	7.6%	2.5%	6.9%	14.4%	0.0%	11.7%	12.4%	12.4%
Capital payments % of capital expenditure	100.0%	100.0%	100.0%	3.6%	17.4%	472.8%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	8.2%	0.0%	0.0%	0.0%	107.9%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	N.A.	279.4%	78.2%	(98.7%)	(173.4%)	(32624.2%)	(8794.1%)	6.3%	6.3%
Current consumer debtors % change - incr(decr)	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	0.0%	0.0%	0.0%	(53.8%)	0.1%	2.2%	13.7%	12.3%	13.2%
Asset renewal % of capital budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	40.3%	0.0%	0.0%

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the table above. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding measurement table essentially measures the degree to which the proposed budget complies with the funding requirement of the MFMA.

2.7 Expenditure on grants and reconciliations of unspent funds

Description	Ref	Budget		
		Year 2017/18	Year +1 2018/19	Year +2 2019/20
R thousand				
EXPENDITURE:	1			
<u>Operating expenditure of Transfers and Grants</u>				
Operating Transfers and Grants		77 295	77 130	83 492
National Government:				
Local Government Equitable Share		62 473	58 308	74 229
Finance Management		1 900	1 900	1 900
Municipal Systems Improvement		-	-	-

From the above table it can be seen that the cash and investments available total R45,6 million.

The following is an application of this funding:-

- Unspent conditional grants are automatically assumed to be an obligation. The municipality is however budgeting to spend all unspent conditional grants;
- The reserves to be cash bated is the funds in respect to the Housing Development fund

2.6.5 Funding Compliance Measurement

Choose name from list Supporting Table SA10 Funding measurement

Description	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Funding measures									
Cash/cash equivalents at the year end - R'000	47 064	47 735	32 098	18 964	48 647	34 338	19 684	21 588	25 051
Cash + investments at the yr end less applications - R'000	34 955	27 759	(838)	(180 619)	16 311	806 261	33 635	47 590	55 209
Cash year end/monthly employee/supplier payments	11.7	9.8	5.8	2.8	6.6	5.6	2.5	2.7	3.0
Surplus/(Deficit) excluding depreciation offsets: R'000	28 186	38 325	22 044	8 221	(349)	38 463	(1 673)	(5 287)	(4 443)
Service charge rev % change - macro CPI target exclusive	N.A.	3.4%	(1.7%)	8.6%	(0.1%)	(8.9%)	0.6%	(6.2%)	(0.0%)
Cash receipts % of Ratepayer & Other revenue	87.2%	5.3%	(24.4%)	99.8%	99.7%	143.7%	90.2%	109.8%	109.8%
Debt impairment expense as a % of total billable revenue	10.5%	7.6%	8.5%	6.9%	14.4%	0.0%	11.7%	12.4%	12.4%
Capital payments % of capital expenditure	100.0%	100.0%	100.0%	3.6%	17.4%	472.8%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	8.2%	0.0%	0.0%	0.0%	107.9%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations									
Current consumer debtors % change - inc/(decr)	N.A.	279.4%	78.2%	(98.7%)	(173.4%)	(32624.2%)	(8794.1%)	6.3%	6.3%
Long term receivables % change - inc/(decr)	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	0.0%	0.0%	0.0%	(53.6%)	0.1%	2.2%	13.7%	12.3%	13.2%
Asset renewal % of capital budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	40.3%	0.0%	0.0%

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the table above. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding measurement table essentially measures the degree to which the proposed budget complies with the funding requirement of the MFMA.

2.7 Expenditure on grants and reconciliations of unspent funds

Description R thousand	Ref	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
EXPENDITURE:	1			
<u>Operating expenditure of Transfers and Grants</u>				
Operating Transfers and Grants		77 295	77 130	83 492
National Government:				
Local Government Equitable Share		62 473	68 308	74 229
Finance Management		1 900	1 900	1 900
Municipal Systems Improvement		-	-	-
EPWP Incentive		1 515	-	-
Integrated National Electrification Programme		10 500	6 000	6 400
MIG - PMU		907	922	963
		2 711	3 101	2 988
Provincial Government:				
Housing		-	-	-
Scheme Support Grant		-	250	
Provincialisation of Libraries		2 514	2 640	2 772
Community Library Services Grant		197	211	226
Scholar patrol		-	-	-
Total operating expenditure of Transfers and Grants:		80 006	80 231	86 490
<u>Capital expenditure of Transfers and Grants</u>				
Capital Transfers and Grants		17 241	17 520	18 290
National Government:		-	-	-
Municipal Infrastructure Grant (MIG)		17 242	17 520	18 290
msig		-	-	-
		-	-	-
Provincial Government		2 000	-	-
Small Town				
		2 000	-	-
<i>Other grant providers</i>				
Total capital expenditure of Transfers and Grants		19 241	17 520	18 290
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		99 248	97 751	104 780

The municipality commits to spending all grants received. Every attempt will be made to avoid an application for roll-overs.

2.8 Allocations on grants made by the municipality

Description R thousand	Current Year 2017/18		2018/19 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Total Non-Cash Grants To Organisations	-	-	-	-	-
Groups of Individuals					
Free basic services	1 030	1 030	1 030	1 092	1 157
Total Non-Cash Grants To Groups Of Individuals:	545	890	1 030	1 092	1 157
TOTAL NON-CASH TRANSFERS AND GRANTS	545	890	1 030	1 092	1 157
TOTAL TRANSFERS AND GRANTS	545	890	1 030	1 092	1 157

Grants to individuals are in respect to Free Basic Electricity, Free Basic Refuse and indigent rates.

2.8 Councillor and employee benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2018/19 Medium Term Revenue & Expenditure Framework		
		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Councillors (Political Office Bearers plus Other)	1	G	H	I
Basic Salaries and Wages		6 081	6 446	6 833
Other benefits and allowances				
Sub Total - Councillors		4 642	4 920	5 215
% Increase	4	8,4%	6,0%	6,0%
Senior Managers of the Municipality	2			
Basic Salaries and Wages		4 826	5 116	5 422
Pension and UIF Contributions		225	238	253
Medical Aid Contributions				
Overtime				
Performance Bonus		649	688	729
Motor Vehicle Allowance	3	672	712	755
Post-retirement benefit obligations	6			
Sub Total - Senior Managers of Municipality		6 372	6 754	7 159
% Increase	4			
Other Staff		37 158	36 787	38 993
TOTAL SALARY, ALLOWANCES & BENEFITS				
% increase	.4			
TOTAL MANAGERS AND STAFF	5,7	49 611	49 987	52 986

The increase in respect to staff is more than 7.5 per cent implemented to consider the proposed annual salary increment and job evaluation. This is due to the following:-

- The municipality has incorporated a 7% annual increment increase;

- The new budget has also considered an additional notch increase;
- .5 per cent to cater for job evaluation.

2.9 Monthly targets for revenue, expenditure and cash flow

2.10 Annual budgets and SDBIPs – internal departments

- As per Attached draft SDBIP. (Final SDBIP to be approved by the MAYOR)

2.11 Contracts having future budgetary implications

In terms of the Municipality's Supply Chain Management Policy, the following contracts are awarded beyond the medium-term revenue and expenditure framework (three years - 36 months):-

- Municipal Valuer
- Financial Management System (This is currently on a year on year basis, however we will have to include this contract going forward)

2.12 Capital expenditure details

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>FUNDING</u>	<u>2018/2019</u>
<u>Corporate</u>			
	Memorial Hall	RM	1 500 000
	Generator	RM	131 000
<u>Community - Halls</u>			
	Agricultural Hall	RM	1 500 000
<u>Roads</u>			
	Drivers Testing Ground	RM	2 500 000
	Taxi Rank Ablutions	RM	500 000
<u>Town Planning</u>			
	Laptop	RM	16 000
TOTAL BASIC CAPITAL			6 147 000

<u>DEPARTMENT</u>		<u>FUNDING</u>	<u>2018/2019</u>
<u>ADHOC</u>			
<u>Mig funded projects</u>			
	Ezindongeni Main Roads Ward 3	MIG	6 000 550
	Smozomeni Main Phase 2	MIG	4 241 000
	Richmond Sports Complex	MIG	3 500 000

Bhambatha Sidewalks	MIG	1 150 000
Hopewell Internal Roads	MIG	1 200 000
Uganda Access Road	MIG	1 150 000
SMME Incubation Centre	COGTA	2 000 000

19 241 550

25 388 550

Reconciliation

Richmond Municipality

MIG

COGTA

ORIGINAL BUDGET

6 147 000

17 241 550

2 000 000

25 388 550

2.13 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Mayor (within 10 working days) is undertaken on a monthly basis.

2. Internship programme

The municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Budget and Treasury Office. Since the introduction of the Internship programme the municipality has successfully employed and trained 15 interns through this programme.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

The detailed SDBIP document is at a draft stage and will be finalised after approval of the 2018/19 MTREF in May 2018 directly aligned and informed by the 2018/19 MTREF.

6. Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements.

7. MFMA Training

The MFMA training module is available in electronic format.
Financial Interns are registered for the training.

8. Policies

All financial policies are reviewed and adopted annually as part of the budget process.

2.14 Other supporting documents

- As per Attached tables

2.15 Municipal manager's quality certificate

I Ms A B Mnikathi, Municipal manager of Richmond Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

MS A B MNIKATHIMunicipal manager of **RICHMOND MUNICIPALITY (KZ227)**Signature  _____Date 21/05/2018 _____

A: Rates

	2017/2018	2018/2019	Percentage Increase
Residential Property	0.0072645	0.0072645	0%
Business, Commercial and Industrial property	0.0146662	0.0146662	0%
Vacant Land	0.0231011	0.0231011	0%
Agricultural Property	0.0018161	0.0018161	0%
Public Service Purposes	0.0155461	0.0164789	6%
Public Service Infrastructure	0.0018161	0.0018161	0%
Public benefit organisation property	0.0018161	0.0018161	0%
Other	0.0045143	0.0047851	6%
Unauthorised Use	0.0231011	0.0244871	6%

Notes / General

NB: All rebates and exemptions are contained in the rates policy and may in certain instances be applied to the rates as assessed above.

1. Rates will be payable monthly in ten (10) equal instalments with the first instalment payable on 29 September 2018 and the last instalment payable on 30 June 2019.
2. The date on which the determination of rates come into operation is 1 July 2018.
3. Any rates remaining unpaid longer than 3 months will be subject to legal action to be instituted to recover the arrear amounts.
4. Any rates that are not paid on the due date will be subject to interest at the rate of 1.25% per month or part thereof.
5. A collection fee of 10% will be raised on the amount outstanding as at 1 May 2019 for annual rates and 1 June 2019 for monthly rates.

B: Tariff of Charges

1. BUILDINGS

- (a) Plan inspection fees to accompany application for
Approval of building plans for swimming pools

- (i) Where the total area of the building or buildings
Depicted on the plan of a new building does not exceed
30 square metres

318.76 337.89 6%

- (ii) for each additional 10 square meters of floor area or part thereof by
which such floor area exceeds 30 square meters

79.69 84.47 6%

- (iii) for additions to a building where the floor area is increased, in
respect of the proposed increased floor area

In accordance In accordance
with i & 2 above with i & 2 above

- (iv) for structural alterations to a building where the floor area is not
increased

318.76 337.89 6%

- (v) for any proposed structure which is of such a nature that the floor
area cannot be measured, for each R1000,00 (or part thereof) in
value as assessed by the Engineer/ Building Inspector

67.00 with a 67.00 with a
min of 200.00 min of 200.00 0%
0%

- (b) Plan inspection fee to accompany application for approval of
swimming pool building plans

557.85 591.32 6%

- (c) for every preliminary plan submitted for scrutiny, consideration
and comment prior to the submission of plans and application in terms
of paragraph 1(a) above

Cost plus 10% Cost plus 10%

- (d) for each building site inspection by the Building Inspector

159.39 168.96 6%

- (e) Damage caused by building operations: Deposit

Where it is proposed to erect a new building or construct a
swimming pool, the owner of the site shall, before commencing the
proposed work, make a deposit with the Chief Financial Officer to cover
or offset any cost of repair or reinstatement of the road verge,
paving or guttering damaged as a result of such work.
If any refund is due, the refund shall be made by the Chief Financial
Officer following the signing of the relevant completion certificate.

398.46 422.37 6%

2. CEMETERY

- (a) Burial Fee

- i. Adult

- ii. Child under 12 years of age

- iii. Child under 1 year of age or still born

398.46 422.37 6%
199.23 211.18 6%
150.63 159.71 6%

- (a) (1) Maintenance levy

- i. Adult

- ii. Child under 12 years of age

- iii. Child under 1 year of age or still born

796.86 844.66 6%
796.86 844.66 6%
796.86 844.66 6%

- If burial is on a Saturday/Sunday or Public holiday an overtime deposit will be
charged

500.00 500.00 0%

- Notes: 1. The charge for the burial of a new born child and mother in
the same coffin shall be the same as for a single adult.
2. Maintenance levies shall be used for the general upkeep
of the cemetery.
3. The municipality undertakes no responsibility for the
repairing of monuments, gravestones or other erections.

- (b) Grave site reservations

478.14 506.83 6%

ANNEXURE

A2

Percentage

Increase

© Miscellaneous charges

- (i) Exhumation of body
 (ii) Overtime labour charges, in addition, to the normal burial fees, for burials on a Saturday, Sunday and Public Holidays and for funerals conducted after working hours on other days
 (iii) Interment of ashes in existing grave
 (iv) Containing ashes in Wall of Remembrance

2017/2018	2018/2019	
Cost plus 10%	Cost plus 10%	
Cost plus 10%	Cost plus 10%	
Cost plus 10%	Cost plus 10%	
240.74	255.20	6%
318.76	337.89	6%
350.00	350.00	0%

Note: All work to be undertaken at the cost plus 10% tariffs shall be subject to payment of a R350.00, deposit prior to such work being embarked upon.

(c) The scale of charges for non-residents shall be double that made for residents, with the exception of overtime labour charge, the maintenance levy and the grave reservation fee shall be the same for residents and non-residents.

3. DOGS

- (a) Impounding fee per animal per day

318.76	337.89	6%
--------	--------	----

- (b) Charge for keeping and maintenance of impounded dogs, per day

Cost plus 10%	Cost plus 10%
---------------	---------------

- (c) Veterinary charges

Cost plus 10%	Cost plus 10%
---------------	---------------

4. DRAINAGE

- (a) Plan inspection fee to accompany application for approval of sanitary/storm water drainage plans which are not included with building plans

159.39	168.96	6%
--------	--------	----

Note: All work to be undertaken at the cost plus 10% tariff shall be subject to the payment of R100.00 deposit prior to such work being embarked on

5. ENCROACHMENTS

- (a) Verandahs, balconies, signboards, pumps and appliances and any other projections built or erected across or on any public sidewalk or road reserve with the Council's consent per annum or part thereof payable in advance with effect 1 July each year

255.24	270.58	6%
--------	--------	----

- (b) For every application to erect or display any sign or boarding within the municipal area

159.39	168.96	6%
--------	--------	----

6 HIRE OF MUNICIPAL HALLS, SPORTFIELDS, KITCHEN EQUIPMENT AND FITTINGS

- (a) Hire of Memorial Hall

- (i) Weekdays

09h00 to 16h30 - per hour	47.42	50.28	6%
16h30 to 24h00 - per hour	47.42	50.28	6%
(ii) After 24h00 - per hour	79.69	84.47	6%
(iii) Saturdays, Sundays and Public Holidays			
09h00 to 24h00 - per hour	47.42	50.28	6%
After 24h00 - per hour	47.42	50.28	6%
(iv) Hire of kitchen - per hour	79.69	84.47	6%

Hire of all other halls in the municipal area

- (i) Weekdays

Minimum

R 398.88 for 4hrs	R 423.00 for 4hrs	6%
-------------------	-------------------	----

+ R48.31 per hour thereafter	+ R51.20 per hour thereafter	6%
------------------------------	------------------------------	----

- (ii) After 24h00 -per hour

75.32	79.86	6%
-------	-------	----

- (iii) Saturdays, Sundays and Public Holidays

Minimum

R 480.90 for 4hrs	R509.75 for 4hrs	6%
-------------------	------------------	----

+ R72.2 per hour thereafter	+ R76.55 per hour thereafter	6%
-----------------------------	------------------------------	----

- (iv) Hire of kitchen

63.82	67.66	6%
-------	-------	----

- (b) Reduced rate hire under paragraphs (a) will be on written application and subject to approval by the Municipal Manager. The hire of the halls for burials or funerals

159.39	168.96	6%
159.39	168.96	6%

- (c) Hire of hall for reward, commercial or political purposes: double the charges set out in paragraph 6 (a).

Notes: The Municipal Manager shall have the discretion to call upon any applicant to pay a deposit of R300.00 for offsetting the cost of repairing damage which the hirers use might rise to, or to refuse any application for hire or to discontinue periods of hire, subject to the applicant/hirer having a right of appeal to the municipality.

ANNEXURE
A3
Percentage
Increase

7. LIBRARY

2017/2018

2018/2019

(a) Charge for each item loaned from libraries and retained beyond the due or expired date

As per Library Services

As per Library Services

(i) Items other than video tapes per week or part thereof

As per Library Services

As per Library Services

(ii) Scanning of Documents

R1.00 per page

New

8. SANITARY SERVICES

(a) Disposal of animal carcasses

(i) Large animal (horses, cow etc)

(ii) Small animal (dog, cat etc)

Cost plus 10%
47.96

Cost plus 10%
50.86

6%

(b) Destruction, removal of items (subject to minimum charge of R20.00)

Cost plus 10%

Cost plus 10%

(c) Clearing of rank vegetation and overgrowth from private land

Cost plus 10%

Cost plus 10%

(d) Supply of disposable refuse bags (each)

Suppliers cost plus 10%

(e) Removal of domestic and commercial refuse

(i) from lots within municipal area (to be raised against the owner)

- Domestic once a week

- Refuse residential - Complex/old age homes etc

- Commercial twice a week

- Commercial five times a week

- Commercial Bulk

- Commercial Daily

42.72

625.00

322.89

1 250.00

2 500.00

3 000.00

46.28

662.50

342.26

1 325.00

2 650.00

3 180.00

6%

6%

6%

6%

6%

6%

Residents

(i) Per entry per sedan

(ii) Per entry per sedan and trailer

(iii) Per entry per half ton LDV

(iv) Per entry per one ton LDV and trailer

(v) Per entry per one ton LDV

(vi) Per entry per one ton LDV and trailer

(vii) Per entry per 3.5 ton truck

(viii) Per entry per 6 cubic meter truck

(ix) Per entry per 10 cubic meter truck

ALL GARDEN REFUSE DISPOSAL WILL BE FREE

FREE

FREE

0%

15.12

15.12

45.04

45.04

67.59

112.64

150.29

225.81

16.03

16.03

47.73

47.73

71.63

119.38

159.30

239.16

6%

6%

6%

6%

6%

6%

6%

6%

9. TOWN PLANNING

(a) Town Planning scheme, per copy

Suppliers price plus 10%

(b) Application in terms of Section 47 ble A(1) of Ordinance 27 of 1949

Area of land to be rezoned

Less than 1 hectare

1 hectare but less than 5 hectares

5 hectares but less than 10 hectares

10 hectares and over

1 275.08

1 514.16

1 593.85

1 593.85

plus R200,00
for every hectare
or part thereof
in excess of 10
hectares

1 351.58

1 605.01

1 689.48

1 689.48

plus R300,00
for every hectare
or part thereof
in excess of 10
hectares

6%

6%

6%

6%

(no fees shall be payable for application by the state, and the municipality may reduce or waive fees where the applicant is a charitable institution.)

Zoning certificate

79.69

84.47

6%

(c) GIS Data

Hard copy - per item

Paper size A0

(i) Plain paper - map

(ii) Plain paper - topo/ortho

(iii) Gloss paper - map

(iv) Gloss paper - topo/ortho

(v) Black and white copy

126.44

151.47

251.86

301.62

33.46

134.04

160.57

266.97

319.74

35.46

6%

6%

6%

6%

6%

Paper size A1

(i) Plain paper - map

(ii) Plain paper - topo/ortho

(iii) Gloss paper - map

(iv) Gloss paper - topo/ortho

(v) Black and white copy

100.37

118.03

200.73

234.28

23.83

106.39

125.11

212.78

248.32

25.25

6%

6%

6%

6%

6%

ANNEXURE
A4
Percentage
Increase

	2017/2018	2018/2019	
Paper size A2			
(i) Plain paper - map			
(ii) Plain paper - topo/ortho	76.68	81.28	6%
(iii) Gloss paper - map	92.48	98.03	6%
(iv) Gloss paper - topo/ortho	151.48	160.58	6%
(v) Black and white copy	183.22	194.20	6%
	23.83	25.25	6%
Paper size A3			
(i) Plain paper - map			
(ii) Plain paper - topo/ortho	23.83	25.25	6%
(iii) Gloss paper - map	31.74	33.62	6%
(iv) Gloss paper - topo/ortho	47.96	50.86	6%
(v) Black and white copy	63.82	67.66	6%
	0.68	0.71	5%
Paper size A4			
(i) Plain paper - map			
(ii) Plain paper - topo/ortho	15.86	16.81	6%
(iii) Gloss paper - map	23.83	25.25	6%
(iv) Gloss paper - topo/ortho	31.74	33.62	6%
(v) Black and white copy	47.96	50.86	6%
	0.52	0.56	8%
Map book - Thematic Maps			
Map book - Census	318.76	337.89	6%
	478.15	506.84	6%
(f) Search fee (town planning)			
	21.20	22.49	6%
(g) Copies of documents			
- A4			
- A3	2.54	2.69	6%
	3.69	3.90	6%
(h) Amendment to a scheme			
	4 510.89	4 781.55	6%
(i) Consent in terms of scheme			
	4 510.89	4 781.55	6%
(j) Subdivision of land up to 5 pieces of land			
- basic fee (exclu advert)			
- Plus per subdivision + remainder	1 503.64	1 593.85	6%
	261.94	277.67	6%
(k) Subdivision of land over 5 pieces of land			
- basic fee (exclu advert)			
- Plus per subdivision + remainder	3 007.26	3 187.69	6%
	135.19	143.28	6%
(l) Subdivision for government subsidised townships for low income housing project			
- basic fee (exclu advert)			
- Plus per subdivision + remainder	248.16	263.06	6%
	25.57	27.10	6%
(m) Cancellation of approved layout plan			
	1 503.64	1 593.85	6%
(n) Consolidation of land			
- basic fee			
- plus per component	375.90	398.46	6%
	76.59	81.21	6%
(o) Processing of DFA applications - basic fee			
	7 518.15	7 969.23	6%
(p) Preparation of service agreements - basic fee			
	1 503.64	1 593.85	6%
(q) Relaxation of municipal omnibus servitudes - basic fee			
	300.58	318.60	6%
(r) Alteration, suspension and deletion of condition of title relating to land - basic fee			
	3 007.26	3 187.69	6%
(s) Development situated outside the area of a scheme			
	4 510.89	4 781.55	6%
(t) Alteration, suspension and deletion of condition of approval relating to land - basic			
	4 510.89	4 781.55	6%
(u) Closure of municipal road - basic fee			
	4 510.89	4 781.55	6%
(v) Closure of public place			
	4 510.89	4 781.55	6%
(w) Rural settlement development			
	2 255.44	2 390.77	6%
(x) Advertisements costs shall be borne by the applicant. Upon confirmation of the application being complete and the 14 day acknowledgement period having lapsed, the Technical Services Department shall, within a period of 14 working days, supply the applicant with the text of the notice to be advertised in the two official languages of the region, which the applicant shall place in the local newspaper at their cost, and serve copies thereof on affected property owners as directed by the development officer.			
(y) Enforcements			
- Spot fine - applicable to buildings after July 2008	7 518.15	7 969.23	6%
- Daily rate for transgression until submission of application for regularisation	751.81 per day	788.82 per day	6%

	2017/2018	2018/2019	ANNEXURE A5 Percentage Increase
10. MISCELLANEOUS TARIFFS			
(a) Copy of valuation roll	159.87	169.58	6%
(b) Copy of voters list per copy	Cost plus 10%	Cost plus 10%	0%
(c) Copy of By-Laws, per page	7.91	8.37	6%
(d) Plans of townships	Suppliers price plus	Suppliers price plus 10%	
(e) Photostat copies, per sheet A4	1.12	1.19	6%
Photostat copies, per sheet A3	1.69	1.79	6%
(f) Section 180 (3) of Ordinance 25 of 1974 Valuation appeal fee	79.69	84.47	6%
(g) Ranks or stands for public buses/taxis per annum or part thereof (permits renewable with effect 1 July)			
(i) Buses			
(ii) Taxis (Nelson)	159.39	168.95	6%
Taxis (Shepetone)	159.39	168.95	6%
(h) Construction of gutter bridges, dish drains and other works in terms of Section 209 (2) of ordinance 25 of 1974	Cost plus 10%	Cost plus 10%	
(i) Issue of any certificates, including rates clearance certificate	79.69	84.47	6%
(j) Negotiable instrument tendered in payment and dishonoured upon presentation for payment, penalty	127.64	135.32	6%
(k) Storage of abandoned or seized motor vehicles per day	318.76	337.89	6%
(l) Charge for work carried out on private property on request in case of need or because of default and otherwise provided for elsewhere in the tariff of charges	Cost plus 10%	Cost plus 10%	
(m) Search fee for each plan, document or file produced, excluding inspection of municipal minutes	75.19	79.70	6%
(n) Certified copy or extract from minutes and or hearing, per (100) words or part thereof	15.93	16.89	6%
(q) Storage of impounded livestock per animal per day	318.76	337.89	6%
(r) Illegal parking in staff parking	75.19	79.70	6%
(s) Fax charges per page	6.76	7.17	6%
(t) Business Licence and associated costs	as per the business act		
(u) Tender document fees	315.79	350.00	11%

Please note that the above tariffs are exclusive of vat.

Please note that interest will be raised at 15% p.a. on all outstanding accounts.

These tariffs will come into operation on 1 July 2018.

The date on which the determination of rates will come into operation is 1 July 2018.

Any person who desires to object to the rates determination shall do so in writing within fourteen(14) days after by delivering such objection to the Municipal Manager, 57 Shepetone Street, Richmond, Kwazulu - Natal on weekdays from 08h00 to 16h00 or by posting the objection to the Municipal Manager P/Bag X1026, Richmond, 3780.